

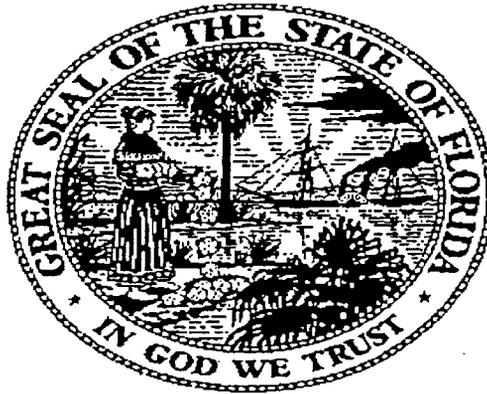
CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

COMPANY: SANLANDO UTILITIES CORP.
Exact Legal Name of Entity

VOLUME I



FOR THE

Test Year Ended: December 31, 2005

EXHIBIT 1

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

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

INDEX

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$15,392,075	\$455,549 A,B,C,D	\$15,847,624	A-5
2	Utility Land & Land Rights	123,772	0	123,772	A-5
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(8,283,471)	(21,327) E,F	(8,304,798)	A-9
6	Less: CIAC	(11,463,717)	0	(11,463,717)	A-12
7	Accumulated Amortization of CIAC	7,208,315	0	7,208,315	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	115,186	0	115,186	A-17
12	Total Rate Base	<u>\$3,092,160</u> =====	<u>\$434,222</u> =====	<u>\$3,526,382</u> =====	

000001-A

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments		(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$22,423,326	\$1,086,168	A,B,C,D	\$23,509,494	A-6
2	Utility Land & Land Rights	202,552	0		202,552	A-6
3	Less: Non-Used & Useful Plant	0	0		0	A-7
4	Construction Work in Progress	0	0		0	-
5	Less: Accumulated Depreciation	(10,546,485)	171,623	E,F	(10,374,862)	A-10
6	Less: CIAC	(12,337,150)	0		(12,337,150)	A-12
7	Accumulated Amortization of CIAC	8,278,582	0		8,278,582	A-14
8	Acquisition Adjustments	0	0		0	-
9	Accum. Amort. of Acq. Adjustments	0	0		0	-
10	Advances For Construction	0	0		0	A-16
11	Working Capital Allowance	291,995	0		291,995	A-17
12	Total Rate Base	<u>\$8,312,820</u>	<u>\$1,257,791</u>		<u>\$9,570,611</u>	

000001-B

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-3
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	<u>Utility Plant in Service:</u>		
2	<u>[A] Allocation of Common Plant (Based on No. of ERCs):</u>		
3	Acct. 348.5 - Computers Allocated & Water Plant Allocated	(\$189,106)	
4	Acct. 398.5 - Computers Allocated & Water Plant Allocated		\$189,106
5	Total Adjustment A	(\$189,106)	\$189,106
6	<u>[B] Addition and Allocation of Net WSC Plant (Based on No. of ERCs):</u>		
7	Net WSC Plant	\$61,878	\$48,697
8	Total Adjustment B	\$61,878	\$48,697
9	<u>[C] Pro Forma Plant Additions:</u>		
10	Acct. 301.1 - Organization	\$4,683	
11	Acct. 302.1 - Franchises	30,391	
12	Acct. 304.3 - WTP improvements	6,242	
13	Acct. 311.2 - Electric control upgrade	500,000	
14	Acct. 311.2 - Pump equipment	7,362	
15	Acct. 320.3 - Water treatment equipment	171	
16	Acct. 330.4 - Electric valve operator	7,000	
17	Acct. 330.4 - Distribution reservoirs and standpipes	989	
18	Acct. 331.4 - Wekiva Springs road utility relocations	36,500	
19	Acct. 331.4 - Mains	21,397	
20	Acct. 333.4 - Services	21,043	
21	Acct. 334.4 - Meters and meter installations	16,679	
22	Acct. 343.5 - Tools	4,491	
23	Acct. 344.5 - Laboratory equipment	1,889	
24	Acct. 346.5 - Communication equipment	927	
25	Acct. 351.1 - Organization		\$6,123
26	Acct. 354.2 - 5 electrical modifications at LS A		8,000
27	Acct. 354.2 - Remote generator receptacles at LS M-3 and M-5		14,000
28	Acct. 354.2 - Rehab. and electrical improvements at LS A-3		30,000
29	Acct. 354.2 - Rehab. Devonshire LS A-4		32,000
30	Acct. 354.2 - LS mechanical Improvements at various locations		90,000
31	Acct. 354.2 - LS electrical Improvements at various locations		115,000
32	Acct. 354.2 - Convert F-1, L-2 & L-3 to submersible lift stations		360,287
33	Acct. 354.2 - Lift stations		11,659
34	Acct. 360.2 - Service lines		2,094
35	Acct. 361.2 - Manholes		9,273
36	Acct. 366.6 - Services		696
37	Acct. 375.6 - Sabal Point reuse pond swale installation		10,300
38	Acct. 375.6 - Distribution reservoir		1,547
39	Acct. 380.4 - Rehab. Barscreen and Surge Pump at Des Pinar WWTP		50,000
40	Acct. 380.4 - Generator and ATS at Des Pinar WWTP		100,000
41	Acct. 380.4 - Emergency generator at York Ct.		100,000
42	Acct. 380.4 - WWTP improvements		47,420
43	Total Adjustment C	\$659,764	\$988,399
45	<u>[D] Pro Forma Plant Retirements:</u>		
46	Acct. 311.2 - Electric control upgrade	(\$76,987)	
47	Acct. 354.2 - 5 electrical modifications at LS A		(\$1,272)
48	Acct. 354.2 - Rehab. and electrical improvements at LS A-3		(4,788)
49	Acct. 354.2 - Rehab. Devonshire LS A-4		(5,298)
50	Acct. 354.2 - LS mechanical Improvements at various locations		(22,622)
51	Acct. 354.2 - LS electrical improvements at various locations		(18,278)
52	Acct. 354.2 - Convert F-1, L-2 & L-3 to submersible lift stations		(59,650)
53	Acct. 380.4 - Rehab. Barscreen and Surge Pump at Des Pinar WWTP		(28,146)
54	Total Adjustment D	(\$76,987)	(\$140,034)
55	Total Utility Plant in Service	\$455,549	\$1,086,168

000002

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: A-3
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	<u>Accumulated Depreciation:</u>		
2	<u>[E] Allocation of Accumulated Depreciation of Common Plant (Based on No. of ERCs):</u>		
3	Acct. 348.5 - Computers Allocated & Water Plant Allocated	(\$69,341)	
4	Acct. 398.5 - Computers Allocated & Water Plant Allocated		\$69,341
5	Total Adjustment E	(\$69,341)	\$69,341
6	<u>[F] Accumulated Depreciation on the Pro Forma Plant Activity:</u>		
7	Acct. 304.3 - WTP improvements	(\$189)	
8	Acct. 311.2 - Electric control upgrade	(25,000)	
9	Acct. 311.2 - Electric control upgrade - Retirement	76,987	
10	Acct. 311.2 - Pump equipment	(368)	
11	Acct. 320.3 - Water treatment equipment	(8)	
12	Acct. 330.4 - Electric valve operator	(189)	
13	Acct. 330.4 - Distribution reservoirs and standpipes	(27)	
14	Acct. 331.4 - Wekiva Springs road utility relocations	(840)	
15	Acct. 331.4 - Mains	(492)	
16	Acct. 333.4 - Services	(526)	
17	Acct. 334.4 - Meters and meter installations	(834)	
18	Acct. 343.5 - Tools	(281)	
19	Acct. 344.5 - Laboratory equipment	(126)	
20	Acct. 346.5 - Communication equipment	(93)	
21	Acct. 354.2 - 5 electrical modifications at LS A		(\$250)
22	Acct. 354.2 - 5 electrical modifications at LS A - Retirement		1,272
23	Acct. 354.2 - Remote generator receptacles at LS M-3 and M-5		(438)
24	Acct. 354.2 - Rehab. and electrical improvements at LS A-3		(939)
25	Acct. 354.2 - Rehab. and electrical improvements at LS A-3 - Retirement		4,768
26	Acct. 354.2 - Rehab. Devonshire LS A-4		(1,002)
27	Acct. 354.2 - Rehab. Devonshire LS A-4 - Retirement		5,298
28	Acct. 354.2 - LS mechanical Improvements at various locations		(2,817)
29	Acct. 354.2 - LS mechanical Improvements at various locations - Retirement		22,622
30	Acct. 354.2 - LS electrical improvements at various locations		(3,600)
31	Acct. 354.2 - LS electrical improvements at various locations - Retirement		18,278
32	Acct. 354.2 - Convert F-1, L-2 & L-3 to submersible lift stations		(11,277)
33	Acct. 354.2 - Convert F-1, L-2 & L-3 to submersible lift stations - Retirement		59,650
34	Acct. 354.2 - Lift stations		(365)
35	Acct. 360.2 - Service lines		(70)
36	Acct. 361.2 - Manholes		(206)
37	Acct. 366.6 - Services		(14)
38	Acct. 375.6 - Sabal Point reuse pond swale installation		(206)
39	Acct. 375.6 - Distribution reservoir		(31)
40	Acct. 380.4 - Rehab. Barscreen and Surge Pump at Des Pinar WWTP		(2,780)
41	Acct. 380.4 - Rehab. Barscreen and Surge Pump at Des Pinar WWTP - Retirement		28,146
42	Acct. 380.4 - Generator and ATS at Des Pinar WWTP		(5,560)
43	Acct. 380.4 - Emergency generator at York Ct.		(5,560)
44	Acct. 380.4 - WWTP improvements		(2,637)
45	Total Adjustment F	\$48,014	\$102,282
46	Total Accumulated Depreciation	(\$21,327)	\$171,623
47	Total Rate Base Adjustments	\$434,222	\$1,257,791

000003

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

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-W S
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-4
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	12/31/97 Balance	\$12,212,545	\$13,713,291
2	1998 Additions		
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	\$12,757,015	\$13,640,489
6	1999 Additions	447,640	337,344
7	1999 Retirements	(15,419)	(15,293)
8	1999 Adjustments	0	0
9	12/31/99 Balance	\$13,189,236	\$13,962,540
10	2000 Additions	299,838	513,720
11	2000 Retirements	(9,143)	(23,724)
12	2000 Adjustments	0	0
13	12/31/00 Balance	\$13,479,931	\$14,462,536
14	2001 Additions	485,039	356,572
15	2001 Retirements	(21,210)	(30,421)
16	2001 Adjustments	0	0
17	12/31/01 Balance	\$13,943,760	\$14,778,687
18	2002 Additions	629,276	6,402,444
19	2002 Retirements	(28,775)	(20,073)
20	2002 Adjustments	0	0
21	12/31/02 Balance	\$14,544,261	\$21,161,058
22	2003 Additions	382,496	386,886
23	2003 Retirements	(45,992)	(42,186)
24	2003 Adjustments	0	0
25	12/31/03 Balance	\$14,880,765	\$21,505,758
26	2004 Additions	548,749	1,109,226
27	2004 Retirements	(74,766)	(87,494)
28	2004 Adjustments	0	0
29	12/31/04 Balance	\$15,354,748	\$22,527,490
30	2005 Additions	701,041	454,650
31	2005 Retirements	(133,103)	(177,024)
32	2005 Adjustments	0	0
33	12/31/05 Balance	\$15,922,686	\$22,805,116

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

000004

Schedule of Water Plant in Service By Primary Account
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-5
Page 1 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	\$480	\$480	\$1,145	0.00%	\$0
3	302.1 Franchises	217,765	232,519	224,833	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	46,000	46,000	46,000	0.00%	0
7	304.2 Structures & Improvements	106,895	108,846	107,820	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0
10	307.2 Wells & Springs	681,329	690,937	683,905	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Equipment	0	0	0	0.00%	0
14	311.2 Pumping Equipment	1,258,640	1,438,589	1,298,211	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	75,578	75,578	75,578	0.00%	0
18	304.3 Structures & Improvements	249,473	251,732	250,566	0.00%	0
19	320.3 Water Treatment Equipment	378,055	381,066	379,502	0.00%	0
20	339.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	1,035,916	1,059,782	1,046,367	0.00%	0
25	331.4 Transm. & Distribution Mains	7,083,036	7,348,101	7,115,872	0.00%	0
26	333.4 Services	1,183,814	1,217,606	1,200,984	0.00%	0
27	334.4 Meters & Meter Installations	1,190,920	1,233,204	1,212,448	0.00%	0
28	335.4 Hydrants	664,525	676,222	670,931	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	2,194	2,194	2,194	0.00%	0
32	304.5 Structures & Improvements	750	750	750	0.00%	0
33	340.5 Office Furniture & Equipment	68,459	69,165	68,684	0.00%	0
34	341.5 Transportation Equipment	331,877	331,271	345,563	0.00%	0
35	342.5 Stores Equipment	0	0	0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	260,316	277,806	267,599	0.00%	0
37	344.5 Laboratory Equipment	15,220	17,125	16,158	0.00%	0
38	345.5 Power Operated Equipment	0	0	0	0.00%	0
39	346.5 Communication Equipment	71,341	71,341	71,341	0.00%	0
40	347.5 Miscellaneous Equipment	0	0	0	0.00%	0
41	348.5 Other Tangible Plant	432,165	392,372	429,396	0.00%	0
42	TOTAL	\$15,354,748	\$15,922,686	\$15,515,847		\$0

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Schedule of Water Plant In Service By Primary Account
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-5
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-1, A-4

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

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Month Ended June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT														
2	301.1 Organization	\$480	\$480	\$480	\$480	\$480	\$480	\$9,125	\$480	\$480	\$480	\$480	\$480	\$480	\$1,145
3	302.1 Franchises	217,765	218,840	218,840	219,240	221,193	223,596	223,596	226,083	227,887	228,237	232,519	232,519	232,519	224,633
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
7	304.2 Structures & Improvements	106,895	106,895	107,902	107,902	107,902	107,902	107,902	107,902	107,902	107,902	107,902	107,902	108,846	107,820
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	681,329	681,329	681,329	681,329	681,329	681,329	682,213	682,213	686,858	686,858	686,858	686,858	690,937	683,905
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,258,640	1,261,895	1,262,912	1,269,573	1,289,228	1,290,912	1,291,339	1,299,719	1,299,719	1,300,774	1,306,720	1,306,720	1,438,589	1,298,211
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578
18	304.3 Structures & Improvements	249,473	249,473	249,473	250,019	250,019	250,779	251,064	251,064	251,064	251,064	251,064	251,064	251,732	250,566
19	320.3 Water Treatment Equipment	378,055	378,055	378,520	378,520	378,520	378,520	379,914	379,915	380,422	380,422	380,800	380,800	381,066	379,502
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	1,035,916	1,035,916	1,036,958	1,037,380	1,041,810	1,045,884	1,046,343	1,047,544	1,048,112	1,048,112	1,059,508	1,059,508	1,059,782	1,046,367
25	331.4 Transm. & Distribution Mains	7,083,036	7,083,036	7,083,036	7,083,721	7,085,547	7,085,547	7,103,431	7,103,431	7,109,003	7,109,003	7,114,721	7,114,721	7,348,101	7,115,872
26	333.4 Services	1,183,814	1,184,542	1,190,380	1,194,702	1,195,536	1,197,506	1,201,732	1,204,649	1,206,417	1,209,244	1,213,331	1,213,331	1,217,606	1,200,984
27	334.4 Meters & Meter Installations	1,190,920	1,199,305	1,202,548	1,202,440	1,202,375	1,205,595	1,213,676	1,216,007	1,219,078	1,221,555	1,227,563	1,227,563	1,233,204	1,212,448
28	335.4 Hydrants	664,525	664,525	668,393	668,393	668,393	668,393	670,010	670,010	675,640	675,668	675,668	675,668	676,222	670,931
29	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	GENERAL PLANT														
31	303.5 Land & Land Rights	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194
32	304.5 Structures & Improvements	750	750	750	750	750	750	750	750	750	750	750	750	750	750
33	340.5 Office Furniture & Equipment	68,459	68,459	68,459	68,459	68,460	68,621	68,621	68,621	68,621	68,621	69,165	69,165	69,165	68,684
34	341.5 Transportation Equipment	331,877	331,877	345,896	362,954	363,519	355,689	355,689	355,689	356,729	333,709	333,709	333,709	331,271	345,563
35	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	260,316	261,065	263,817	265,124	265,594	266,710	267,485	267,699	269,923	269,923	271,663	271,663	277,806	267,599
37	344.5 Laboratory Equipment	15,220	15,220	15,220	15,583	15,583	16,041	16,041	16,041	16,600	17,125	17,125	17,125	17,125	16,158
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	346.5 Communication Equipment	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341	71,341
40	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	348.5 Other Tangible Plant	432,165	432,510	432,510	432,510	432,510	432,510	432,510	432,510	432,510	432,510	432,510	432,510	392,372	429,396
42	TOTAL	\$15,354,748	\$15,369,285	\$15,402,536	\$15,434,192	\$15,463,861	\$15,471,877	\$15,516,554	\$15,525,440	\$15,552,828	\$15,537,270	\$15,577,369	\$15,577,369	\$15,922,686	\$15,515,847

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Schedule of Wastewater Plant in Service By Primary Account
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-6
Page 1 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	351.1 Organization	\$429	\$429	\$865	0.00%	\$0
3	352.1 Franchises	87,919	87,919	87,919	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	<u>COLLECTION PLANT</u>					
6	353.2 Land & Land Rights	202,552	202,552	202,552	0.00%	0
7	354.2 Structures & Improvements	2,035,889	2,127,411	2,069,356	0.00%	0
8	360.2 Collection Sewers - Force	210,601	213,205	212,066	0.00%	0
9	361.2 Collection Sewers - Gravity	7,019,383	7,027,733	7,023,463	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	0	0	0	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	<u>SYSTEM PUMPING PLANT</u>					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	0	0	0	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0
21	<u>TREATMENT AND DISPOSAL PLANT</u>					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	266,024	4,327,579	578,451	0.00%	0
24	380.4 Treatment & Disposal Equipment	4,802,974	897,656	4,522,751	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	644,006	644,006	644,006	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0
28	<u>RECLAIMED WATER DISTRIBUTION PLANT</u>					
29	366.6 Reuse Services	756	13,200	9,133	0.00%	0
30	367.6 Reuse Meters & Installations	2,685	7,166	5,787	0.00%	0
31	375.6 Reuse Transmission & Distr. System	6,687,974	6,688,648	6,688,131	0.00%	0
32	<u>GENERAL PLANT</u>					
33	353.5 Land & Land Rights	0	0	0	0.00%	0
34	354.5 Structures & Improvements	0	0	0	0.00%	0
35	390.5 Office Furniture & Equipment	57,823	57,823	57,823	0.00%	0
36	391.5 Transportation Equipment	331,877	331,271	348,037	0.00%	0
37	392.5 Stores Equipment	0	0	0	0.00%	0
38	393.5 Tools, Shop & Garage Equipment	79,577	81,498	80,517	0.00%	0
39	394.5 Laboratory Equipment	0	0	0	0.00%	0
40	395.5 Power Operated Equipment	0	0	0	0.00%	0
41	396.5 Communication Equipment	97,021	97,021	97,021	0.00%	0
42	397.5 Miscellaneous Equipment	0	0	0	0.00%	0
43	398.5 Other Tangible Plant	0	0	0	0.00%	0
44		\$22,527,490	\$22,805,117	\$22,625,878		\$0

000007

Schedule of Wastewater Plant in Service By Primary Account
13 Month Average

Florida Public Service Commission

Company: Santando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-6
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-2, A-4

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

Line No.	(1) Account No. and Name	(2) Prior Year	(3) - (12) Month Ended												(14) End of Test Year	(15) Average Balance
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1	INTANGIBLE PLANT															
2	351.1 Organization	\$429	\$429	\$429	\$429	\$429	\$429	\$429	\$6,103	\$429	\$429	\$429	\$429	\$429	\$429	\$865
3	352.1 Franchises	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552	202,552
7	354.2 Structures & Improvements	2,035,889	2,035,889	2,035,889	2,040,987	2,054,199	2,054,601	2,054,601	2,064,918	2,068,580	2,087,331	2,095,549	2,098,615	2,101,764	2,127,411	2,069,356
8	360.2 Collection Sewers - Force	210,601	210,601	211,534	211,534	211,534	211,826	212,453	212,453	212,453	212,453	213,002	213,205	213,205	213,205	212,066
9	361.2 Collection Sewers - Gravity	7,019,383	7,019,383	7,022,304	7,022,304	7,022,304	7,022,304	7,024,787	7,024,787	7,024,787	7,024,787	7,024,787	7,024,787	7,025,373	7,027,733	7,023,463
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	266,024	4,327,579	578,451
24	380.4 Treatment & Disposal Equipment	4,802,974	4,805,585	4,810,398	4,810,398	4,814,437	4,824,031	4,826,313	4,829,240	4,837,364	4,839,979	4,845,391	4,851,998	4,851,998	897,656	4,522,751
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006	644,006
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	RECLAIMED WATER DISTRIBUTION PLANT															
29	366.6 Reuse Services	756	4,537	5,099	5,815	5,815	5,815	11,694	13,200	13,200	13,200	13,200	13,200	13,200	13,200	9,133
30	367.6 Reuse Meters & Installations	2,685	2,685	2,685	2,685	7,166	7,166	7,166	7,166	7,166	7,166	7,166	7,166	7,166	7,166	5,787
31	375.6 Reuse Transmission & Distr. System	6,687,974	6,687,974	6,687,974	6,687,974	6,687,974	6,687,974	6,688,202	6,688,202	6,688,202	6,688,202	6,688,202	6,688,202	6,688,202	6,688,648	6,688,131
32	GENERAL PLANT															
33	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	390.5 Office Furniture & Equipment	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823	57,823
36	391.5 Transportation Equipment	331,877	331,877	345,896	362,954	363,519	355,689	355,689	355,689	355,689	356,729	339,878	333,709	333,709	331,271	346,037
37	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	393.5 Tools, Shop & Garage Equipment	79,577	79,577	79,577	79,864	79,864	80,256	80,256	80,256	81,498	81,498	81,498	81,498	81,498	81,498	80,517
39	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	396.5 Communication Equipment	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021	97,021
42	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TOTAL	\$22,527,490	\$22,533,882	\$22,557,130	\$22,580,289	\$22,602,586	\$22,605,436	\$22,632,926	\$22,635,347	\$22,664,504	\$22,658,486	\$22,661,344	\$22,671,889	\$22,805,117	\$22,625,878	

80000

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Average Balance TYE 12/31/05	(3) Utility Adjustments	(4) Adjusted TYE 12/31/05
WATER				
1	Utility Plant in Service	\$0	\$0	\$0
2	Utility Land & Land Rights	0	0	0
3	Accumulated Depreciation	0	0	0
4	CIAC	0	0	0
5	Accumulated Amortization of CIAC	0	0	0
6	Total	<u>\$0</u> =====	<u>\$0</u> =====	<u>\$0</u> =====
WASTEWATER				
7	Utility Plant in Service	\$0	\$0	\$0
8	Utility Land & Land Rights	0	0	0
9	Accumulated Depreciation	0	0	0
10	CIAC	0	0	0
11	Accumulated Amortization of CIAC	0	0	0
12	Total	<u>\$0</u> =====	<u>\$0</u> =====	<u>\$0</u> =====

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

000009

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

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-W S
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: A-8
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	12/31/97 Balance	\$5,554,127	\$7,079,969
2	1998 Additions		
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	\$5,984,309	\$7,535,453
6	1999 Additions	444,775	408,215
7	1999 Retirements	(15,419)	(15,293)
8	1999 Adjustments	(316,504)	41,548
9	12/31/99 Balance	\$6,097,161	\$7,969,923
10	2000 Additions	464,804	419,132
11	2000 Retirements	(9,143)	(23,724)
12	2000 Adjustments	(61,814)	(33,750)
13	12/31/00 Balance	\$6,491,008	\$8,331,581
14	2001 Additions	474,205	429,999
15	2001 Retirements	(21,210)	(30,421)
16	2001 Adjustments	(88,221)	(67,042)
17	12/31/01 Balance	\$6,855,782	\$8,664,117
18	2002 Additions	481,430	578,773
19	2002 Retirements	(28,774)	(20,072)
20	2002 Adjustments	(24,645)	(18,727)
21	12/31/02 Balance	\$7,283,793	\$9,204,091
22	2003 Additions	483,674	600,737
23	2003 Retirements	(45,992)	(42,186)
24	2003 Adjustments	(26,468)	(8,043)
25	12/31/03 Balance	\$7,695,007	\$9,754,599
26	2004 Additions	489,134	601,488
27	2004 Retirements	(74,767)	(87,493)
28	2004 Adjustments	(27,729)	0
29	12/31/04 Balance	\$8,081,645	\$10,268,594
30	2005 Additions	516,540	644,577
31	2005 Retirements	(133,103)	(177,024)
32	2005 Adjustments	(33,863)	0
33	12/31/05 Balance	\$8,431,219	\$10,736,147
		=====	=====

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

000010

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-9
Page 1 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	\$0	\$0	\$0	0.00%	\$0
3	302.1 Franchises	0	0	0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	6,279	7,366	6,822	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0
10	307.2 Wells & Springs	411,483	434,171	422,827	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Equipment	0	0	0	0.00%	0
14	311.2 Pumping Equipment	1,059,243	1,064,280	1,084,739	0.00%	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	170,146	172,756	171,153	0.00%	0
19	320.3 Water Treatment Equipment	152,004	169,101	160,538	0.00%	0
20	339.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	575,453	599,719	588,338	0.00%	0
25	331.4 Transm. & Distribution Mains	3,207,778	3,371,245	3,289,372	0.00%	0
26	333.4 Services	549,542	568,503	558,408	0.00%	0
27	334.4 Meters & Meter Installations	1,098,395	1,148,754	1,124,170	0.00%	0
28	335.4 Hydrants	318,908	330,999	324,735	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	32	47	40	0.00%	0
33	340.5 Office Furniture & Equipment	27,370	31,942	29,655	0.00%	0
34	341.5 Transportation Equipment	262,286	270,847	270,129	0.00%	0
35	342.5 Stores Equipment	0	0	0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	53,436	64,664	59,361	0.00%	0
37	344.5 Laboratory Equipment	2,132	3,175	2,647	0.00%	0
38	345.5 Power Operated Equipment	0	0	0	0.00%	0
39	346.5 Communication Equipment	29,523	36,656	33,090	0.00%	0
40	347.5 Miscellaneous Equipment	0	0	0	0.00%	0
41	348.5 Other Tangible Plant	157,635	156,993	157,449	0.00%	0
42	TOTAL	\$8,081,645	\$8,431,218	\$8,283,471		\$0

000011

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-9
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-1, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year	(8) Month Ended												(14) End of Test Year	(15) Average Balance
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1	INTANGIBLE PLANT															
2	301.1 Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY AND PUMPING PLANT															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,279	6,369	6,460	6,551	6,641	6,732	6,822	6,913	7,003	7,094	7,185	7,275	7,366	6,822	
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	411,483	413,373	415,264	417,155	419,045	420,936	422,827	424,717	426,608	428,499	430,389	432,280	434,171	422,827	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,059,243	1,064,487	1,069,731	1,074,976	1,080,220	1,083,781	1,089,026	1,092,984	1,098,363	1,103,742	1,108,521	1,112,252	1,064,280	1,084,739	
15	339.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	170,146	170,985	168,802	168,002	166,840	169,879	170,519	171,363	172,208	173,053	173,898	174,743	172,756	171,153	
19	320.3 Water Treatment Equipment	152,004	153,438	154,871	156,304	157,738	159,171	160,461	161,901	163,341	164,781	166,221	167,661	169,101	160,538	
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT															
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	575,453	577,783	580,114	582,445	584,461	586,792	589,122	590,933	593,287	595,641	595,285	597,365	599,719	588,338	
25	331.4 Transm. & Distribution Mains	3,207,778	3,221,531	3,235,283	3,249,036	3,262,789	3,276,542	3,288,865	3,302,624	3,316,383	3,330,142	3,343,901	3,355,711	3,371,245	3,289,372	
26	333.4 Services	549,542	551,774	552,681	552,571	553,591	556,057	558,523	561,026	563,529	566,487	569,990	573,000	576,001	568,503	
27	334.4 Meters & Meter Installations	1,098,395	1,102,521	1,107,483	1,112,337	1,115,679	1,120,641	1,123,147	1,127,365	1,132,393	1,136,801	1,141,830	1,146,858	1,148,754	1,124,170	
28	335.4 Hydrants	318,908	320,138	320,203	321,432	322,662	323,891	325,120	326,358	326,276	327,286	328,524	329,762	330,999	324,735	
29	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	GENERAL PLANT															
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	32	34	35	36	37	39	40	41	42	44	45	46	47	40	
33	340.5 Office Furniture & Equipment	27,370	27,751	28,131	28,512	28,892	29,273	29,654	30,035	30,416	30,798	31,179	31,561	31,942	29,655	
34	341.5 Transportation Equipment	262,286	264,874	268,081	271,845	275,069	270,698	273,856	277,014	280,184	266,709	263,452	266,758	270,847	270,129	
35	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	343.5 Tools, Shop & Garage Equipment	53,436	54,792	56,148	57,503	58,311	58,582	58,819	60,212	60,218	61,611	63,004	64,398	64,664	59,361	
37	344.5 Laboratory Equipment	2,132	2,217	2,301	2,386	2,471	2,555	2,640	2,729	2,818	2,907	2,996	3,086	3,175	2,647	
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	346.5 Communication Equipment	29,523	30,117	30,712	31,306	31,901	32,495	33,090	33,684	34,279	34,873	35,468	36,062	36,656	33,090	
40	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	348.5 Other Tangible Plant	157,635	157,578	157,590	157,601	157,612	157,624	157,635	157,528	157,421	157,314	157,207	157,100	156,993	157,449	
42	TOTAL	\$9,081,645	\$8,119,762	\$8,153,890	\$8,189,998	\$8,225,959	\$8,255,488	\$8,290,166	\$8,327,427	\$8,364,769	\$8,382,782	\$8,413,095	\$8,448,919	\$8,431,218	\$8,283,471	

000012

Schedule of Wastewater Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-10
Page 1 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	351.1 Organization	\$0	\$0	\$0	NA	\$0
3	352.1 Franchises	0	0	0	NA	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	NA	0
5	<u>COLLECTION PLANT</u>					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	1,377,050	1,441,130	1,409,624	0.00%	0
8	360.2 Collection Sewers - Force	2,295	6,196	4,793	0.00%	0
9	361.2 Collection Sewers - Gravity	3,852,291	4,009,136	3,930,705	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	0	0	0	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	<u>SYSTEM PUMPING PLANT</u>					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	0	0	0	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0
21	<u>TREATMENT AND DISPOSAL PLANT</u>					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	189,360	3,026,544	411,130	0.00%	0
24	380.4 Treatment & Disposal Equipment	3,330,650	531,906	3,167,468	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	513,081	534,526	523,804	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0
28	<u>RECLAIMED WATER DISTRIBUTION PLANT</u>					
29	366.6 Reuse Services	38	194	84	0.00%	0
30	367.6 Reuse Meters & Installations	(1,252)	(1,006)	(1,155)	0.00%	0
31	375.6 Reuse Transmission & Distr. System	441,367	597,200	519,282	0.00%	0
32	<u>GENERAL PLANT</u>					
33	353.5 Land & Land Rights	0	0	0	0.00%	0
34	354.5 Structures & Improvements	0	0	0	0.00%	0
35	390.5 Office Furniture & Equipment	113,862	117,720	115,791	0.00%	0
36	391.5 Transportation Equipment	262,286	270,847	270,129	0.00%	0
37	392.5 Stores Equipment	0	0	0	0.00%	0
38	393.5 Tools, Shop & Garage Equipment	116,484	120,974	118,899	0.00%	0
39	394.5 Laboratory Equipment	0	0	0	0.00%	0
40	395.5 Power Operated Equipment	0	0	0	0.00%	0
41	396.5 Communication Equipment	71,082	80,780	75,931	0.00%	0
42	397.5 Miscellaneous Equipment	0	0	0	0.00%	0
43	398.5 Other Tangible Plant	0	0	0	0.00%	0
44	TOTAL	\$10,268,594	\$10,736,147	\$10,546,485		\$0

000013

Schedule of Wastewater Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []

Schedule: A-10
Page 2 of 2
Preparer: Scott D. Fogelsanger
Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year	(3) - (14)												(15) Average Balance	
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Month Ended June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year		
1	INTANGIBLE PLANT															
2	351.1 Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,377,050	1,382,700	1,388,350	1,393,999	1,399,649	1,405,298	1,410,948	1,416,649	1,419,502	1,425,204	1,429,465	1,435,166	1,441,130	1,409,624	
8	360.2 Collection Sewers - Force	2,295	2,880	3,463	4,048	4,633	4,339	4,923	5,511	6,099	6,687	5,629	5,608	6,196	4,793	
9	361.2 Collection Sewers - Gravity	3,852,291	3,865,358	3,878,425	3,891,492	3,904,560	3,917,627	3,930,695	3,943,768	3,956,841	3,969,916	3,982,989	3,996,063	4,009,136	3,930,705	
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	189,360	190,055	190,749	191,443	192,138	192,832	193,526	194,221	194,915	195,609	196,304	196,998	3,026,544	411,130	
24	380.4 Treatment & Disposal Equipment	3,330,650	3,340,203	3,348,856	3,360,287	3,371,718	3,383,149	3,391,448	3,402,932	3,413,935	3,424,528	3,433,388	3,444,085	531,906	3,167,468	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	513,081	514,868	516,655	518,442	520,229	522,016	523,804	525,591	527,378	529,165	530,952	532,739	534,526	523,804	
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RECLAIMED WATER DISTRIBUTION PLANT															
	366.6 Reuse Services	38	40	41	43	44	46	47	72	96	120	145	169	194	84	
	367.6 Reuse Meters & Installations	(1,252)	(1,241)	(1,230)	(1,219)	(1,208)	(1,197)	(1,185)	(1,155)	(1,126)	(1,096)	(1,066)	(1,036)	(1,006)	(1,155)	
	375.6 Reuse Transmission & Distr. System	441,367	454,352	467,338	480,324	493,310	506,296	519,282	532,268	545,254	558,240	571,227	584,213	597,200	519,282	
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	113,862	114,183	114,505	114,826	115,148	115,469	115,791	116,112	116,434	116,755	117,077	117,398	117,720	115,791	
32	391.5 Transportation Equipment	262,286	264,874	268,081	271,845	275,069	278,698	283,856	287,014	280,184	268,709	263,452	266,758	270,847	270,129	
33	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	116,484	116,899	117,313	117,728	118,142	118,557	118,972	119,390	119,808	120,226	120,644	120,556	120,974	118,899	
35	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	396.5 Communication Equipment	71,082	71,890	72,699	73,507	74,315	75,123	75,931	76,740	77,548	78,356	79,164	79,972	80,780	75,931	
38	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL	\$10,268,594	\$10,317,081	\$10,365,245	\$10,416,785	\$10,467,747	\$10,510,253	\$10,558,038	\$10,609,113	\$10,656,888	\$10,690,419	\$10,729,370	\$10,778,689	\$10,736,147	\$10,546,485	

000011

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	12/31/97 Balance	\$10,330,055	\$10,405,022
2	1998 Additions	315,944	410,579
3	1998 Adjustments	0	0
4	12/31/98 Balance	\$10,645,999	\$10,815,601
5	1999 Additions	26,564	14,385
6	1999 Adjustments	0	0
7	12/31/99 Balance	\$10,672,563	\$10,829,986
8	2000 Additions	315,866	741,241
9	2000 Adjustments	0	0
10	12/31/00 Balance	\$10,988,429	\$11,571,227
11	2001 Additions	10,274	699
12	2001 Adjustments	0	0
13	12/31/01 Balance	\$10,998,703	\$11,571,926
14	2002 Additions	21,143	21,194
15	2002 Adjustments	0	0
16	12/31/02 Balance	\$11,019,846	\$11,593,120
17	2003 Additions	56,072	601
18	2003 Adjustments	0	0
19	12/31/03 Balance	\$11,075,918	\$11,593,721
20	2004 Additions	27,497	276,522
21	2004 Adjustments	340,474	465,424
22	12/31/04 Balance	\$11,443,889	\$12,335,667
23	2005 Additions	16,070	11,532
24	2005 Adjustments	18,528	(4,696)
25	12/31/05 Balance	\$11,478,487	\$12,342,503

Supporting Schedules: A-12
Recap Schedules: A-19

000015

Schedule of Contributions in Aid of Construction By Classification
13 Month Average

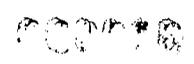
Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-12
Page 1 of 2
Preparer: Scott D. Fogelsanger

Explanation: Provide the ending balances and average of contributions in aid of construction for the prior year and the test year by primary account. Also, show non-used and useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
<u>WATER</u>						
1	Acct. 2711000 - Undistributed	\$384,143	\$384,143	\$384,143	0.00%	\$0
2	Acct. 2711010 - Tax	54,679	89,278	74,507	0.00%	0
3	Acct. 2711011 - Structures (Source of Supply)	28,725	28,725	28,725	0.00%	0
4	Acct. 2711014 - Wells & Springs	531,892	531,892	531,892	0.00%	0
5	Acct. 2711021 - Structures (Pumping)	11,159	11,159	11,159	0.00%	0
6	Acct. 2711025 - Pumping Equipment	960,655	960,655	960,655	0.00%	0
7	Acct. 2711031 - Structures (WTP)	203,615	203,615	203,615	0.00%	0
8	Acct. 2711032 - Water Treatment Equipment	256,069	256,069	256,069	0.00%	0
9	Acct. 2711042 - Distr. Reservoirs & Standpipes	830,775	830,775	830,775	0.00%	0
10	Acct. 2711043 - Trans. & Distr. Mains	5,784,505	5,784,505	5,784,505	0.00%	0
11	Acct. 2711045 - Service Lines	923,145	923,145	923,145	0.00%	0
12	Acct. 2711046 - Meters	891,082	891,082	891,082	0.00%	0
13	Acct. 2711047 - Meter Installations	31,932	31,932	31,932	0.00%	0
14	Acct. 2711048 - Hydrants	551,513	551,513	551,513	0.00%	0
15	Totals	\$11,443,889	\$11,478,488	\$11,463,717		\$0
<u>WASTEWATER</u>						
16	Acct. 2721000 - Undistributed	\$487,351	\$487,351	\$487,351	0.00%	\$0
17	Acct. 2721003 - Buildings & Structures	213,854	3,304,551	451,600	0.00%	0
18	Acct. 2721005 - WWTP	3,680,129	589,432	3,442,383	0.00%	0
19	Acct. 2721006 - Service Lines	83,237	83,237	83,237	0.00%	0
20	Acct. 2721007 - Force or Vacuum Mains	64,574	64,574	64,574	0.00%	0
21	Acct. 2721008 - Mains	5,592,608	5,592,608	5,592,608	0.00%	0
22	Acct. 2721009 - Outfall Lines	517,710	517,710	517,710	0.00%	0
23	Acct. 2721010 - Tax	47,991	54,826	49,474	0.00%	0
24	Acct. 2721011 - Lift Stations	1,546,415	1,546,415	1,546,415	0.00%	0
25	Acct. 2721098 - Manholes	101,798	101,798	101,798	0.00%	0
26	Totals	\$12,335,667	\$12,342,502	\$12,337,150		\$0



Schedule of Contributions in Aid of Construction By Classification
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-12
Page 2 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Prior Year	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Month Ended			(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
								June	July	August						
WATER																
1	Acct. 2711000 - Undistributed *	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143	\$384,143
2	Acct. 2711010 - Tax	54,679	54,679	54,679	68,639	76,887	77,667	78,547	78,832	81,987	82,717	87,283	89,278	74,507		
3	Acct. 2711011 - Structures (Source of Supply)	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725	28,725
4	Acct. 2711014 - Wells & Springs	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892	531,892
5	Acct. 2711021 - Structures (Pumping)	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159	11,159
6	Acct. 2711025 - Pumping Equipment	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655	960,655
7	Acct. 2711031 - Structures (WTP)	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615	203,615
8	Acct. 2711032 - Water Treatment Equipment	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069	256,069
9	Acct. 2711042 - Distr. Reservoirs & Standpipes	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775	830,775
10	Acct. 2711043 - Trans. & Distr. Mains	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505	5,784,505
11	Acct. 2711045 - Service Lines	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145	923,145
12	Acct. 2711046 - Meters	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082	891,082
13	Acct. 2711047 - Meter Installations	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932	31,932
14	Acct. 2711048 - Hydrants	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513	551,513
15	Total	<u>\$11,443,889</u>	<u>\$11,443,889</u>	<u>\$11,443,889</u>	<u>\$11,457,849</u>	<u>\$11,466,097</u>	<u>\$11,466,877</u>	<u>\$11,467,757</u>	<u>\$11,468,042</u>	<u>\$11,471,197</u>	<u>\$11,471,927</u>	<u>\$11,471,927</u>	<u>\$11,476,493</u>	<u>\$11,478,488</u>	<u>\$11,463,717</u>	
WASTEWATER																
16	Acct. 2721000 - Undistributed *	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351	\$487,351
17	Acct. 2721003 - Buildings & Structures	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	213,854	3,304,551	451,600
18	Acct. 2721005 - WWTP	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	3,680,129	589,432	3,442,383
19	Acct. 2721006 - Service Lines	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237	83,237
20	Acct. 2721007 - Force or Vacuum Mains	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574	64,574
21	Acct. 2721008 - Mains	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608	5,592,608
22	Acct. 2721009 - Outfall Lines	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710	517,710
23	Acct. 2721010 - Tax	47,991	47,991	47,991	47,991	47,991	47,991	47,991	47,991	47,991	47,991	49,464	53,476	54,826	49,474	
24	Acct. 2721011 - Lift Stations	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415	1,546,415
25	Acct. 2721098 - Manholes	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798	101,798
26	Total	<u>\$12,335,667</u>	<u>\$12,337,140</u>	<u>\$12,341,152</u>	<u>\$12,341,152</u>	<u>\$12,342,502</u>	<u>\$12,337,150</u>									

* Adjusted to reflect the Commission ordered adjustments.
Water - \$340,475
Sewer - \$465,423

440000

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

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-W S
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-13
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	12/31/97 Balance	\$4,482,760	\$5,587,752
2	1998 Additions	530,988	570,080
3	1998 Adjustments	0	0
4	12/31/98 Balance	\$5,013,748	\$6,157,832
5	1999 Additions	320,572	298,423
6	1999 Adjustments	0	0
7	12/31/99 Balance	\$5,334,320	\$6,456,255
8	2000 Additions	324,495	301,466
9	2000 Adjustments	0	0
10	12/31/00 Balance	\$5,658,815	\$6,757,721
11	2001 Additions	331,551	318,495
12	2001 Adjustments	0	0
13	12/31/01 Balance	\$5,990,366	\$7,076,216
14	2002 Additions	331,821	320,248
15	2002 Adjustments	0	0
16	12/31/02 Balance	\$6,322,187	\$7,396,464
17	2003 Additions	323,544	302,538
18	2003 Adjustments	0	0
19	12/31/03 Balance	\$6,645,731	\$7,699,002
20	2004 Additions	324,962	316,256
21	2004 Adjustments	74,462	103,908
22	12/31/04 Balance	\$7,045,155	\$8,119,166
23	2005 Additions	335,286	353,000
24	2005 Adjustments	(8,829)	(13,543)
25	12/31/05 Balance	\$7,371,612	\$8,458,623

Supporting Schedules: A-14
Recap Schedules: A-19

000018

Schedule of Accumulated Amortization - CIAC
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-14
Page 1 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average	(5) Non-Used Useful %	(6) Non-Used Amount
<u>WATER</u>						
1	Acct. 2722000 - Water	\$6,399,244	\$6,400,336	\$6,399,789	0.00%	\$0
2	Acct. 2722010 - Tax	1,164	2,829	1,928	0.00%	0
3	Acct. 2722011 - Structures (Source of Supply)	1,778	2,677	2,228	0.00%	0
4	Acct. 2722014 - Wells & Springs	35,522	53,233	44,378	0.00%	0
5	Acct. 2722021 - Structures (Pumping)	691	1,040	865	0.00%	0
6	Acct. 2722025 - Pumping Equipment	96,258	144,290	120,274	0.00%	0
7	Acct. 2722031 - Structures (WTP)	12,604	18,977	15,790	0.00%	0
8	Acct. 2722032 - Water Treatment Equipment	23,303	34,955	29,129	0.00%	0
9	Acct. 2722042 - Distr. Reservoirs & Standpipes	45,133	67,564	56,349	0.00%	0
10	Acct. 2722043 - Trans. & Distr. Mains	266,317	401,096	333,707	0.00%	0
11	Acct. 2722045 - Service Lines	46,118	69,197	57,657	0.00%	0
12	Acct. 2722046 - Meters	89,280	133,834	111,557	0.00%	0
13	Acct. 2722047 - Meter Installations	3,199	4,796	3,998	0.00%	0
14	Acct. 2722048 - Hydrants	24,544	36,787	30,666	0.00%	0
15	Totals	\$7,045,155	\$7,371,611	\$7,208,315		\$0
<u>WASTEWATER</u>						
16	Acct. 2721000 - Sewer	\$7,501,383	\$7,501,931	\$7,501,657	0.00%	0
17	Acct. 2721003 - Buildings & Structures	13,381	218,205	32,442	0.00%	0
18	Acct. 2721005 - WWTP	210,251	142,719	249,524	0.00%	0
19	Acct. 2721006 - Service Lines	4,138	6,910	5,524	0.00%	0
20	Acct. 2721007 - Force or Vacuum Mains	4,305	6,455	5,380	0.00%	0
21	Acct. 2721008 - Mains	244,849	369,004	306,927	0.00%	0
22	Acct. 2721009 - Outfall Lines	34,512	51,752	43,132	0.00%	0
23	Acct. 2721010 - Tax	844	1,258	1,051	0.00%	0
24	Acct. 2721011 - Lift Stations	101,958	153,453	127,705	0.00%	0
25	Acct. 2721098 - Manholes	3,545	6,935	5,240	0.00%	0
26	Totals	\$8,119,166	\$8,458,622	\$8,278,582		\$0

000019

Schedule of Accumulated Amortization - CIAC
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: A-14
Page 2 of 2
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Prior Year	(8) Month Ended												(14) End of Test Year	(15) Average Balance
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
WATER																
1	Acct. 2722000 - Water *	\$6,399,244	\$6,399,335	\$6,399,425	\$6,399,516	\$6,399,607	\$6,399,698	\$6,399,789	\$6,399,880	\$6,399,971	\$6,400,062	\$6,400,153	\$6,400,244	\$6,400,336	\$6,399,789	
2	Acct. 2722010 - Tax	1,164	1,278	1,391	1,506	1,620	1,734	1,847	2,011	2,175	2,338	2,502	2,666	2,829	1,928	
3	Acct. 2722011 - Structures (Source of Supply)	1,778	1,853	1,928	2,003	2,078	2,153	2,228	2,302	2,377	2,452	2,527	2,602	2,677	2,228	
4	Acct. 2722014 - Wells & Springs	35,522	36,998	38,473	39,949	41,426	42,902	44,378	45,853	47,330	48,806	50,281	51,757	53,233	44,378	
5	Acct. 2722021 - Structures (Pumping)	691	720	749	778	807	836	865	895	924	953	982	1,011	1,040	865	
6	Acct. 2722025 - Pumping Equipment	96,258	100,260	104,263	108,266	112,269	116,271	120,274	124,277	128,279	132,282	136,285	140,288	144,290	120,274	
7	Acct. 2722031 - Structures (WTP)	12,604	13,135	13,666	14,197	14,728	15,259	15,790	16,322	16,853	17,384	17,915	18,446	18,977	15,790	
8	Acct. 2722032 - Water Treatment Equipment	23,303	24,274	25,245	26,216	27,187	28,158	29,129	30,100	31,071	32,042	33,013	33,984	34,955	29,129	
9	Acct. 2722042 - Distr. Reservoirs & Standpipes	45,133	47,003	48,872	50,741	52,610	54,480	56,349	58,218	60,087	61,957	63,826	65,695	67,564	56,349	
10	Acct. 2722043 - Trans. & Distr. Mains	266,317	277,549	288,780	300,012	311,243	322,475	333,707	344,938	356,170	367,401	378,633	389,865	401,096	333,707	
11	Acct. 2722045 - Service Lines	46,118	48,041	49,965	51,888	53,811	55,734	57,657	59,581	61,504	63,427	65,350	67,274	69,197	57,657	
12	Acct. 2722046 - Meters	89,280	92,993	96,706	100,419	104,132	107,844	111,557	115,270	118,983	122,696	126,409	130,121	133,834	111,557	
13	Acct. 2722047 - Meter Installations	3,199	3,332	3,466	3,599	3,732	3,865	3,998	4,131	4,264	4,397	4,530	4,663	4,796	3,998	
14	Acct. 2722048 - Hydrants	24,544	25,564	26,584	27,605	28,625	29,645	30,666	31,686	32,706	33,726	34,747	35,767	36,787	30,666	
15	Total	<u>\$7,045,155</u>	<u>\$7,072,335</u>	<u>\$7,099,513</u>	<u>\$7,126,695</u>	<u>\$7,153,875</u>	<u>\$7,181,054</u>	<u>\$7,208,234</u>	<u>\$7,235,464</u>	<u>\$7,262,694</u>	<u>\$7,289,923</u>	<u>\$7,317,153</u>	<u>\$7,344,383</u>	<u>\$7,371,611</u>	<u>\$7,208,315</u>	
WASTEWATER																
16	Acct. 2721000 - Sewer *	\$7,501,383	\$7,501,429	\$7,501,475	\$7,501,520	\$7,501,566	\$7,501,611	\$7,501,657	\$7,501,703	\$7,501,748	\$7,501,794	\$7,501,839	\$7,501,885	\$7,501,931	\$7,501,657	
17	Acct. 2721003 - Buildings & Structures	13,381	14,032	14,683	15,334	15,985	16,636	17,287	17,938	18,589	19,240	19,891	20,542	21,193	32,442	
18	Acct. 2721005 - WWTP	210,251	219,010	227,769	236,527	245,286	254,045	262,803	271,562	280,321	289,079	297,838	306,597	315,356	249,524	
19	Acct. 2721006 - Service Lines	4,138	4,369	4,600	4,831	5,062	5,293	5,524	5,755	5,986	6,217	6,448	6,679	6,910	5,524	
20	Acct. 2721007 - Force or Vacuum Mains	4,305	4,484	4,663	4,842	5,021	5,201	5,380	5,559	5,738	5,917	6,097	6,276	6,455	5,380	
21	Acct. 2721008 - Mains	244,849	255,195	265,541	275,888	286,234	296,580	306,927	317,273	327,619	337,966	348,312	358,658	369,004	306,927	
22	Acct. 2721009 - Outfall Lines	34,512	35,949	37,385	38,822	40,259	41,695	43,132	44,569	46,005	47,442	48,879	50,315	51,752	43,132	
23	Acct. 2721010 - Tax	844	879	913	947	982	1,016	1,051	1,085	1,120	1,154	1,189	1,223	1,258	1,051	
24	Acct. 2721011 - Lift Stations	101,958	106,249	110,540	114,832	119,123	123,414	127,705	131,997	136,288	140,579	144,870	149,162	153,453	127,705	
25	Acct. 2721098 - Manholes	3,545	3,827	4,110	4,393	4,675	4,958	5,240	5,522	5,805	6,088	6,370	6,653	6,935	5,240	
26	Total	<u>\$8,119,166</u>	<u>\$8,145,423</u>	<u>\$8,171,679</u>	<u>\$8,197,936</u>	<u>\$8,224,193</u>	<u>\$8,250,449</u>	<u>\$8,276,706</u>	<u>\$8,302,963</u>	<u>\$8,329,219</u>	<u>\$8,355,476</u>	<u>\$8,381,733</u>	<u>\$8,407,990</u>	<u>\$8,434,247</u>	<u>\$8,278,562</u>	

* Adjusted to reflect the Commission ordered adjustments.
Water - \$74,462
Sewer - \$103,908

000020

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-15
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line
No.

1	Approved AFUDC rate:	9.03%
2	Per Order PSC-04-0262-PAA-WS	

000021

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

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-16
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	12/31/97 Balance	\$0	\$0
2	1998 Additions	0	0
4	1998 Adjustments	0	0
5	12/31/98 Balance	\$0	\$0
6	1999 Additions	0	0
8	1999 Adjustments	0	0
9	12/31/99 Balance	\$0	\$0
10	2000 Additions	0	0
12	2000 Adjustments	0	0
13	12/31/00 Balance	\$0	\$0
14	2001 Additions	0	0
15	2001 Adjustments	0	0
16	12/31/01 Balance	\$0	\$0
17	2002 Additions	0	0
18	2002 Adjustments	0	0
19	12/31/02 Balance	\$0	\$0
20	2003 Additions	0	0
21	2003 Adjustments	0	0
22	12/31/03 Balance	\$0	\$0
23	2004 Additions	0	0
24	2004 Adjustments	0	0
25	12/31/04 Balance	\$0	\$0
26	2005 Additions	0	0
27	2005 Adjustments	0	0
28	12/31/05 Balance	\$0	\$0

Supporting Schedules: None
Recap Schedules: A-1,A-2,A-19

000022

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-17
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of working capital using the Balance Sheet Method.

Line No.	(1) Description		(2) Water	(3) Wastewater
1	<u>Add: Current & Accrued Assets (13 Month Average)</u>			
2	Cash	A	(\$13)	(\$22)
3	Special Deposits	B	117	95
4	Accounts Rec'b less Accum. Prov. Uncoll. Accts.	A	246,987	396,209
5	Materials & Supplies	C	4,911	6,753
6	Misc. Current & Accrued Assets	B	515	418
8	<u>Deduct: Current & Accrued Liabilities (13 Month average)</u>			
9	Accounts Payable	B	(9,256)	(7,512)
10	Customer Deposits	B	(67,925)	(55,128)
11	Accrued Taxes	B	(64,085)	(52,011)
12	Accrued Interest	B	3,935	3,193
13	Equals Working Capital (Balance Sheet Method)	B	----- \$115,186 =====	----- \$291,995 =====

Notes:

- A. Allocated based on revenues.
- B. Allocated based on customers.
- C. Allocated based on gross plant.

000023

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-18
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average
1	Utility Plant in Service	\$37,882,238	\$38,727,801	\$38,141,727
2	Construction Work in Progress	335,305	388,441	579,946
3	Utility Plant Acquisition Adjustment (Net)	0	0	0
4	Other Utility Plant Adjustments	0	0	1,894
5	GROSS UTILITY PLANT	\$38,217,543	\$39,116,242	\$38,723,567
6	Less: Accumulated Depreciation	(18,350,238)	(19,167,366)	(18,829,956)
6	NET UTILITY PLANT	\$19,867,305	\$19,948,876	\$19,893,611
7	Cash	\$0	\$25	(\$35)
8	Special Deposits	150	250	212
9	Accounts Rec'b less Accum. Prov. Uncoll. Accts.	579,741	704,177	643,196
10	Notes & Accts. Rec'b - Assoc. Cos.	0	0	0
11	Accounts Rec'b - Other	0	0	0
12	Allowance for Bad Debts	0	0	0
13	Materials & Supplies	12,636	0	11,664
14	Miscellaneous Current & Accrued Assets	0	0	933
15	TOTAL CURRENT ASSETS	\$592,527	\$704,452	\$655,970
16	Unamortized Debt Discount & Exp.	\$0	\$0	\$0
17	Prelim. Survey & Investigation Charges	0	0	0
18	Clearing Accounts	0	0	0
19	Deferred Rate Case Expense	0	0	13
20	Other Miscellaneous Deferred Debits	50,050	31,909	40,658
21	Accum. Deferred Income Taxes	(41,418)	(48,936)	(6,950)
22	Accum. Deferred Income Taxes	0	91,819	7,063
23	TOTAL DEFERRED DEBITS	\$8,632	\$74,792	\$40,784
24	TOTAL ASSETS	\$20,468,464	\$20,728,120	\$20,590,365

000024

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-18
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) ASSETS	(2) Prior Test Year	(8) Month Ended												(14) End of Test Year	(15) 13-Month Avg Bal
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1	Utility Plant in Service	\$37,882,238	\$37,903,167	\$37,959,666	\$38,014,481	\$38,066,447	\$38,077,313	\$38,149,487	\$38,160,787	\$38,217,332	\$38,195,756	\$38,238,713	\$38,249,258	\$38,727,801	\$38,141,727	
2	Construction Work In Progress	335,305	377,961	391,893	497,360	553,875	566,094	581,377	652,104	663,063	688,077	883,564	960,189	388,441	579,946	
3	Utility Plant Acquisition Adjustment (Net)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Other Utility Plant Adjustments	0	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	0	1,894	
5	GROSS UTILITY PLANT	\$38,217,543	\$38,283,366	\$38,353,797	\$38,514,079	\$38,622,560	\$38,645,645	\$38,733,102	\$38,815,129	\$38,882,633	\$38,886,071	\$39,124,515	\$39,211,685	\$39,116,242	\$38,723,567	
6	Less: Accumulated Depreciation & Amortizations	(18,350,238)	(18,436,823)	(18,519,135)	(18,606,763)	(18,693,706)	(18,765,741)	(18,848,204)	(18,936,540)	(19,021,637)	(19,073,201)	(19,142,465)	(19,227,608)	(19,167,366)	(18,829,956)	
6	NET UTILITY PLANT	\$19,867,305	\$19,846,543	\$19,834,662	\$19,907,316	\$19,928,854	\$19,879,904	\$19,884,898	\$19,878,589	\$19,860,996	\$19,812,870	\$19,982,050	\$19,984,077	\$19,948,876	\$19,893,611	
7	Cash	\$0	(\$90)	\$0	\$0	\$0	\$0	(\$136)	(\$157)	\$0	(\$128)	\$41	(\$6)	\$25	(\$35)	
8	Special Deposits	150	150	150	150	150	250	250	250	250	250	250	250	250	212	
9	Accounts Rec' less Accum. Prov. Uncoll. Accts.	579,741	599,916	670,731	577,147	663,022	645,162	638,397	593,542	631,117	699,297	664,462	694,834	704,177	643,196	
10	Notes & Accts. Rec'b - Assoc. Cos.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Accounts Rec'b - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Allowance for Bad Debts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Materials & Supplies	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	0	11,664	
14	Miscellaneous Current & Accrued Assets	0	12,125	0	0	0	0	0	0	0	0	0	0	0	933	
15	TOTAL CURRENT ASSETS	\$592,527	\$624,737	\$683,517	\$589,933	\$675,808	\$658,048	\$651,147	\$606,271	\$644,003	\$712,055	\$677,389	\$707,714	\$704,452	\$655,970	
16	Unamortized Debt Discount & Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Prelim. Survey & Investigation Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Deferred Rate Case Expense	0	0	0	0	0	0	0	0	0	0	0	175	0	13	
20	Other Miscellaneous Deferred Debits	50,050	48,475	46,900	45,325	43,750	42,175	40,600	39,025	37,450	35,875	34,300	32,725	31,909	40,658	
21	Less: Accum. Amortization of Deferred Debits	(41,418)	0	0	0	0	0	0	0	0	0	0	0	(48,936)	(6,950)	
22	Accum. Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	91,819	7,063	
23	TOTAL DEFERRED DEBITS	8,632	48,475	46,900	45,325	43,750	42,175	40,600	39,025	37,450	35,875	34,300	32,900	74,792	40,784	
24	TOTAL ASSETS	\$20,468,464	\$20,519,755	\$20,565,079	\$20,542,574	\$20,648,412	\$20,580,127	\$20,576,645	\$20,523,885	\$20,542,449	\$20,560,800	\$20,693,739	\$20,724,691	\$20,728,120	\$20,590,365	

000025

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: A-19
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Month Average
1	Common Stock Issued	\$3,575	\$3,575	\$3,575
2	Preferred Stock Issued	0	0	0
3	Additional Paid in Capital	8,312,107	8,996,064	8,364,719
4	Retained Earnings	3,272,883	4,387,344	4,643,663
5	Other Equity Capital	0	0	0
6	TOTAL EQUITY CAPITAL	\$11,588,565	\$13,386,983	\$13,011,957
7	Bonds	\$0	\$0	\$0
8	Reacquired Bonds	0	0	0
9	Advances From Associated Companies	0	0	0
10	Other Long-Term Debt	0	0	0
11	TOTAL LONG-TERM DEBT	\$0	\$0	\$0
12	Accounts Payable	\$9,918	\$38,725	\$16,768
13	Notes Payable	0	0	0
14	Notes & Accounts Payable - Assoc. Cos.	6,956	(1,204,579)	(1,047,066)
15	Customer Deposits	118,402	125,339	123,053
16	Accrued Taxes	91,570	95,237	116,096
17	Accrued Interest	(4,729)	(5,031)	(7,128)
18	Accrued Dividends	0	0	0
19	Misc. Current & Accrued Liabilities	0	0	0
20	TOTAL CURRENT & ACC. LIABILITIES	\$222,117	(\$950,309)	(\$798,277)
22	Advances For Construction	\$0	\$0	\$0
23	Other Deferred Credits	0	0	0
24	Accum. Deferred ITCs	0	0	0
24	Operating Reserves	0	0	0
26	TOTAL DEF. CREDITS & OPER. RESERVES	\$0	\$0	\$0
27	Contributions in Aid of Construction	\$23,779,556	\$23,820,990	\$23,801,176
28	Less: Accum. Amortization of CIAC	(15,164,322)	(15,830,235)	(15,486,896)
29	Accumulated Deferred Income Taxes	42,548	300,691	62,405
30	TOTAL EQUITY CAPITAL & LIABILITIES	\$20,468,464	\$20,728,120	\$20,590,365

000026

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-19
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(8) Month Ended												(14) End of Test Year	(15) 13-Month Avg Bal
			(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) June	(9) July	(10) Aug	(11) Sep	(12) Oct	(13) Nov			
1	Common Stock Issued	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	\$3,575	
2	Preferred Stock Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Additional Paid in Capital	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,312,107	8,996,064	8,364,719	
4	Retained Earnings	3,272,883	4,424,586	4,666,865	4,861,148	5,090,965	5,322,985	4,537,029	4,707,210	4,854,214	4,528,675	4,784,470	4,929,249	4,387,344	4,643,663	
5	Other Equity Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	TOTAL EQUITY CAPITAL	\$11,588,565	\$12,740,268	\$12,982,547	\$13,176,830	\$13,406,647	\$13,638,667	\$12,852,711	\$13,022,892	\$13,169,896	\$12,844,357	\$13,100,152	\$13,244,931	\$13,386,983	\$13,011,957	
7	Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Reacquired Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Advances From Associated Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Other Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL LONG-TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Accounts Payable	\$9,918	\$4,118	\$23,455	\$27,565	\$18,617	\$7,367	\$8,527	\$17,081	\$23,984	\$20,556	\$11,230	\$6,835	\$38,725	\$16,768	
13	Notes Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Notes & Accounts Payable - Assoc. Cos.	6,956	(954,725)	(1,155,248)	(1,376,119)	(1,475,455)	(1,748,778)	(951,857)	(1,044,355)	(1,166,760)	(810,407)	(907,675)	(822,857)	(1,204,579)	(1,047,066)	
15	Customer Deposits	118,402	120,197	119,757	121,457	121,420	122,190	123,360	123,797	124,697	126,674	128,994	123,404	125,339	123,053	
16	Accrued Taxes	91,570	15,687	53,235	90,438	119,453	155,093	190,349	103,659	139,646	175,384	209,745	69,754	95,237	116,096	
17	Accrued Interest	(4,729)	(10,136)	(9,579)	(9,030)	(8,514)	(8,001)	(7,477)	(7,019)	(6,513)	(5,992)	(5,448)	(5,196)	(5,031)	(7,128)	
18	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Misc. Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	TOTAL CURRENT & ACC. LIABILITIES	\$222,117	(\$824,859)	(\$968,380)	(\$1,145,689)	(\$1,224,479)	(\$1,472,129)	(\$637,098)	(\$806,837)	(\$884,946)	(\$493,785)	(\$563,154)	(\$628,060)	(\$950,309)	(\$798,277)	
22	Advances For Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Accum. Deferred ITCs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Operating Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	TOTAL DEF. CREDITS & OPER. RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Contributions in Aid of Construction	\$23,779,556	\$23,779,556	\$23,779,556	\$23,793,516	\$23,801,764	\$23,802,544	\$23,803,424	\$23,803,709	\$23,806,864	\$23,813,079	\$23,813,079	\$23,817,645	\$23,820,990	\$23,801,176	
28	Less: Accum. Amortization of CIAC	(15,164,322)	(15,217,758)	(15,271,192)	(15,324,631)	(15,378,068)	(15,431,503)	(15,484,940)	(15,538,427)	(15,591,913)	(15,645,399)	(15,698,886)	(15,752,373)	(15,830,235)	(15,486,896)	
29	Accumulated Deferred Income Taxes	42,548	42,548	42,548	42,548	42,548	42,548	42,548	42,548	42,548	42,548	42,548	42,548	300,691	62,405	
30	TOTAL EQUITY CAPITAL & LIABILITIES	\$20,468,464	\$20,519,755	\$20,565,079	\$20,542,574	\$20,648,412	\$20,580,127	\$20,576,645	\$20,523,885	\$20,542,449	\$20,560,800	\$20,693,739	\$20,724,691	\$20,728,120	\$20,590,365	

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Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule[s]
1	OPERATING REVENUES	\$2,052,465	\$33,492	A \$2,085,957	\$419,022	F \$2,504,979	B-4
2	Operation & Maintenance	\$1,408,097	\$174,176	B \$1,582,273	\$23,847	G \$1,606,120	B-5
3	Depreciation, net of CIAC Amort.	181,254	44,929	C 226,183		226,183	B-13
4	Amortization	5,313	6,600	D 11,913		11,913	
5	Taxes Other Than Income	227,119	6,034	E 233,153	21,612	H 254,765	B-15
6	Provision for Income Taxes	35,074		35,074	70,078	I 105,152	C-1
7	OPERATING EXPENSES	\$1,856,857	\$231,739	\$2,088,596	\$115,537	\$2,204,133	
8	NET OPERATING INCOME	\$195,608	(\$198,247)	(\$2,639)	\$303,485	\$300,846	
9	RATE BASE	\$3,092,689		\$3,526,382		\$3,526,382	
10	RATE OF RETURN	6.32%		-0.07%		8.53%	

000028

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Saniando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule[s]
1	OPERATING REVENUES	\$3,287,485	\$44,199	A \$3,331,684	\$686,213	F \$4,017,897	B-4
2	Operation & Maintenance	\$1,997,793	\$167,948	B \$2,165,741	\$18,737	G \$2,184,478	B-6
3	Depreciation, net of CIAC Amort.	291,577	50,953	C 342,530		342,530	B-14
4	Amortization	2,205	24,600	D 26,805		26,805	
5	Taxes Other Than Income	305,428	5,552	E 310,980	35,319	H 346,299	B-15
6	Provision for Income Taxes	126,411		126,411	174,963	I 301,374	C-1
7	OPERATING EXPENSES	\$2,723,414	\$249,053	\$2,972,467	\$229,019	\$3,201,486	
8	NET OPERATING INCOME	\$564,071	(\$204,854)	\$359,217	\$457,194	\$816,411	
9	RATE BASE	\$8,312,820		\$9,570,611		\$9,570,611	
10	RATE OF RETURN	6.79%		3.75%		8.53%	

000029

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: B-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	[1] Description	[2] Water	[3] Wastewater
1	Utility Test Year Adjustments		
2	<u>[A] Operating Revenues:</u>		
3	Adjustment to reconcile to the billing analysis.	\$6,266	\$4,843
4	Adjustment to annualize for the July 10, 2005 rate increase.	27,226	39,356
5	Total Operating Revenues	\$33,492	\$44,199
6	<u>[B] Operation & Maintenance Expenses:</u>		
7	Increase in salaries and wages.	\$61,999	\$48,793
8	Increase in employee benefits.	5,863	4,615
9	Increase in purchased power costs.	106,314	114,540
10	Total Operation & Maintenance Adjustments	\$174,176	\$167,948
11	<u>[C] Depreciation Expense:</u>		
12	Associated with the allocation of the common plant.	(\$360)	\$360
13	Associated with the WSC plant.	16,316	12,841
14	Associated with the pro forma additions.	28,973	37,752
15	Total Depreciation Expense Adjustments	\$44,929	\$50,953
16	<u>[D] Amortization Expense:</u>		
17	Associated with Des Pinar tank painting (\$33,000 over 5 years)	\$6,600	
18	Associated with sanitary sewer cleaning (\$123,000 over 5 years)		24,600
19	Total Amortization Expense Adjustments	\$6,600	\$24,600
20	<u>[E] Taxes Other Than Income:</u>		
21	Increase in payroll taxes.	\$4,527	\$3,563
22	Increase in regulatory assessment fees to reflect per books revenue adjustment.	1,507	1,989
23	Total Taxes Other Than Income Adjustments	\$6,034	\$5,552
24	Total Utility Test Year Adjustments	(\$198,247)	(\$204,854)
25	Adjustments Associated with Requested Revenue Increase		
26	<u>[F] Operating Revenues:</u>		
27	Adjustment to reflect requested revenue increase	\$419,022	\$686,213
28	<u>[G] Operation & Maintenance Expenses:</u>		
29	Increase associated with normalization of rate case costs.	\$23,847	\$18,737
30	<u>[H] Taxes Other Than Income:</u>		
31	Increase in regulatory assessment fees associated with revenue increase.	\$21,612	\$35,319
32	<u>[I] Provision for Income Taxes:</u>		
33	Increase in income taxes associated with revenue increase.	\$70,078	\$174,963
34	Total Adjustments Associated with Requested Revenue Increase	\$303,485	\$457,194

000030

Test Year Operating Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Complete the following revenue schedule for historical test year or base year.

Line No.	WATER SALES		WASTEWATER SALES	
	Account No. and Description	Total Water	Account No. and Description	Total Wastewater
1	460 Unmetered Water Revenue	\$0	521.1 Flat Rate - Residential	\$0
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial	0
3	461.2 Metered - Commercial	1,840,516	521.3 Flat Rate - Industrial	0
4	461.3 Metered - Industrial	201,116	521.4 Flat Rate - Public Authorities	0
5	461.4 Metered - Public Authorities	0	521.5 Flat Rate - Multi-Family	0
6	461.5 Metered - Multi-Family	0	521.6 Flat Rate - Other	0
7	462.1 Public Fire Protection	0	522.1 Measured - Residential	2,977,003
8	462.2 Private Fire Protection	0	522.2 Measured - Commercial	293,135
9	464 Other Sales - Public Authorities	0	522.3 Measured - Industrial	0
10	465 Irrigation Customers	0	522.4 Measured - Public Authority	0
11	466 Sales for Resale	0	522.5 Measured - Multi-Family	0
12	467 Interdepartmental Sales	0	523 Other Sales - Public Authorities	0
13			524 Revenues from Other Systems	0
14	TOTAL WATER SALES	\$2,041,632	525 Interdepartmental Sales	0
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	\$3,270,138
17	470 Forfeited Discounts	\$0		
18	471 Misc. Service Revenues	10,833	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	0	531 Sale of Sludge	\$0
20	473 Interdepartmental Rents	0	532 Forfeited Discounts	0
21	474 Other Water Revenues	0	534 Rents From Wastewater Property	0
22			535 Interdepartmental Rents	0
23	TOTAL OTHER WATER REVENUES	\$10,833	536 Other Wastewater Revenues	17,347
24				
25	TOTAL WATER OPERATING REVENUES	\$2,052,465	TOTAL OTHER WASTEWATER REVENUES	\$17,347
26		=====		
27			TOTAL WASTEWATER OPERATING REVENUES	\$3,287,485
				=====

000031

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Santando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-5
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1

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

Line No.	Account No. and Name	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total Annual
1	601 Salaries & Wages - Employees	\$31,591	\$31,591	\$31,592	\$31,592	\$31,592	\$31,593	\$41,607	\$41,607	\$41,608	\$28,737	\$28,738	\$28,738	\$400,586
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	10,465	10,465	10,465	10,465	10,465	10,465	9,254	9,254	9,255	12,964	12,965	12,965	129,447
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	31,264	27,383	32,289	31,219	35,345	34,380	29,787	30,517	34,950	29,013	29,357	35,007	380,511
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	2,361	5,575	5,923	5,499	4,941	11,056	6,388	7,610	6,572	4,036	8,770	11,823	80,554
8	620 Materials & Supplies	8,398	8,103	13,684	16,415	16,702	13,993	16,459	10,222	15,703	7,136	12,119	44,121	183,055
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	132	0	132
10	632 Contractual Services - Acct.	702	703	703	703	703	703	703	703	703	1,602	1,602	1,602	11,132
11	633 Contractual Services - Legal	0	107	0	0	0	524	0	552	0	152	594	202	2,131
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	914	914	915	915	916	916	2,057	2,058	2,059	(58)	(58)	(58)	11,490
14	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expenses	1,063	7,463	1,891	10,571	4,244	4,727	3,333	8,841	11,815	2,420	2,734	3,750	62,852
17	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
20	659 Insurance - Other	4,221	4,221	4,221	4,221	4,222	4,222	2,872	2,872	2,872	3,283	3,329	3,451	44,007
21	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	146	117	76	155	298	294	180	292	227	47	273	447	2,552
25	675 Miscellaneous Expenses	7,248	8,017	8,575	9,201	8,717	9,867	7,808	9,474	7,816	7,991	7,305	7,629	99,648
26	TOTAL	\$98,373	\$104,659	\$110,334	\$120,956	\$118,145	\$122,740	\$120,448	\$124,002	\$133,580	\$97,323	\$107,860	\$149,677	\$1,408,097

000032

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: D60258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-6
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual
1	701 Salaries & Wages - Employees	\$46,510	\$46,510	\$46,511	\$46,511	\$46,511	\$46,511	\$55,596	\$55,597	\$55,597	\$46,845	\$46,845	\$46,846	\$586,390
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	8,490	8,490	8,490	8,490	8,490	8,490	7,508	7,508	7,508	10,518	10,518	10,518	105,018
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	8,250	7,603	25,950	21,645	15,180	8,250	5,280	10,890	9,570	11,590	17,400	18,675	160,283
6	715 Purchased Power	31,748	20,016	33,361	33,691	35,733	36,604	30,415	39,641	39,685	27,129	55,685	23,699	407,407
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	3,806	13,207	14,333	14,141	8,926	33,830	11,616	16,454	15,716	7,234	22,580	33,584	195,427
9	720 Materials & Supplies	12,860	18,679	14,117	20,484	17,959	15,658	19,784	108,907	18,101	9,428	30,642	30,079	316,698
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	107	0	107
11	732 Contractual Services - Acct.	570	570	570	570	571	571	570	571	571	1,300	1,300	1,300	9,033
12	733 Contractual Services - Legal	0	86	0	0	0	425	0	448	0	123	481	164	1,727
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	743	743	743	743	743	743	1,669	1,669	1,669	(47)	(47)	(48)	9,323
15	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expenses	862	6,054	1,534	8,576	3,442	3,835	2,703	7,173	9,585	1,964	2,218	3,043	50,989
18	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0
21	759 Insurance - Other	6,759	6,759	6,759	6,759	6,759	6,759	4,599	4,599	4,599	5,256	5,330	5,526	70,463
22	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	234	188	123	247	476	471	287	468	364	76	437	716	4,087
26	775 Miscellaneous Expenses	5,880	6,504	6,957	7,463	7,073	8,005	6,335	7,885	6,341	6,483	5,929	6,186	80,841
27	TOTAL	\$126,712	\$135,409	\$159,448	\$169,320	\$151,863	\$170,152	\$146,362	\$261,609	\$169,306	\$127,899	\$199,425	\$180,288	\$1,997,793

000033

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Santando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/97	(3) Current TY 12/31/05	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$516,285	\$400,586	(\$115,699)	-22.41%	Compensation adjustments
2	603 Salaries & Wages - Officers, Etc.	99,805	0	(99,805)	-100.00%	All salaries are now reflected in Acct. 601.
3	604 Employee Pensions & Benefits	112,550	129,447	16,897	15.01%	Increased pensions and benefits associated with compensation adjustments
4	610 Purchased Water	0	0	0	0.00%	
5	615 Purchased Power	11,374	380,511	369,137	3245.45%	
6	616 Fuel for Power Purchased	362,419	0	(362,419)	-100.00%	All purchased power costs are now reflected in Acct. 615.
7	618 Chemicals	1,940	80,554	78,614	4052.27%	Converted disinfection system to sodium hypochlorite, increase in water pumped.
8	620 Materials & Supplies	100,002	183,055	83,053	83.05%	Increased materials cost for O&M of plants and distribution system
9	631 Contractual Services - Engr.	46,960	132	(46,828)	-99.72%	
10	632 Contractual Services - Acct.	28,778	11,132	(17,646)	-61.32%	Audit fees have increased substantially in the last five years at a rate higher than the CPI Index
11	633 Contractual Services - Legal	3,972	2,131	(1,841)	-46.35%	
12	634 Contractual Services - Mgmt. Fees	26,997	0	(26,997)	-100.00%	
13	635 Contractual Services - Other	132,019	11,490	(120,529)	-91.30%	
14	641 Rental of Building/Real Prop.	0	0	0	0.00%	
15	642 Rental of Equipment	64,234	0	(64,234)	-100.00%	
16	650 Transportation Expenses	1,328	62,852	61,524	4632.83%	Increased number of vehicles and increased cost of gasoline.
17	656 Insurance - Vehicle	26,737	0	(26,737)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
18	657 Insurance - General Liability	10,573	0	(10,573)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
19	658 Insurance - Workman's Comp.	17,827	0	(17,827)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
20	659 Insurance - Other	23,936	44,007	20,071	83.85%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
21	660 Advertising Expense	0	0	0	0.00%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667 Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670 Bad Debt Expense	1,149	2,552	1,403	122.11%	Bad debt expense has increased due to a random increase in finaled accounts that were written off
25	675 Miscellaneous Expenses	122,950	99,648	(23,302)	-18.95%	Labor to make repairs to plant and collection system
26	TOTAL	\$1,711,835	\$1,408,097	(\$303,738)	-17.74%	
27	Total Customers [ERCs]	17,075	12,570.0	(4,505.0)	-26.38%	
28	Consumer Price Index - U	210.0	283.4	73.4	34.95%	
29	Benchmark: Change in Customer ERC's	0.7362				
30	Increase in CPI	1.3495				
31		0.9935				

000034

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-8
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/97	(3) Current TY 12/31/05	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$634,310	\$586,390	(\$47,920)	-7.55%	Compensation adjustments
2	703 Salaries & Wages - Officers, Etc.	138,270	0	(138,270)	-100.00%	All salaries are now reflected in Acct. 701.
3	704 Employee Pensions & Benefits	140,766	105,018	(35,748)	-25.40%	Increased pensions and benefits associated with compensation adjustments
4	710 Purchased Sewage Treatment	0	0	0	0.00%	
5	711 Sludge Removal Expense	125,840	160,283	34,443	27.37%	Increase in sludge volume and unit disposal cost
6	715 Purchased Power	236,193	407,407	171,214	72.49%	Increase in cost of power and power used
7	716 Fuel for Power Purchased	1,220	0	(1,220)	-100.00%	All purchased power costs are now reflected in Acct. 715.
8	718 Chemicals	119,777	195,427	75,650	63.16%	Converted to liquid chlorine, increased polymer use
9	720 Materials & Supplies	48,241	316,698	268,457	556.49%	Increased materials cost for O&M of plants and collection system
10	731 Contractual Services - Engr.	53,675	107	(53,568)	-99.80%	
11	732 Contractual Services - Acct.	4,428	9,033	4,605	104.00%	Audit fees have increased substantially in the last five years at a rate higher than the CPI Index
12	733 Contractual Services - Legal	59,275	1,727	(57,548)	-97.09%	
13	634 Contractual Services - Mgmt. Fees	108,852	0	(108,852)	-100.00%	
14	735 Contractual Services - Other	66,411	9,323	(57,088)	-85.96%	
15	741 Rental of Building/Real Prop.	85,147	0	(85,147)	-100.00%	
16	742 Rental of Equipment	1,410	0	(1,410)	-100.00%	
17	750 Transportation Expenses	29,600	50,989	21,389	72.26%	
18	756 Insurance - Vehicle	11,821	0	(11,821)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
19	757 Insurance - General Liability	46,726	0	(46,726)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
20	758 Insurance - Workman's Comp.	30,465	0	(30,465)	-100.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
21	759 Insurance - Other	0	70,463	70,463	0.00%	Total insurance expense for Utilities, Inc. has increased by 119% in the last 5 years
22	760 Advertising Expense	0	0	0	0.00%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767 Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770 Bad Debt Expense	1,381	4,087	2,706	195.94%	Bad debt expense has increased due to a random increase in finaled accounts that were written off
26	775 Miscellaneous Expenses	174,377	80,841	(93,536)	-53.64%	
27	TOTAL	\$2,118,185	\$1,997,793	(\$120,392)	-5.68%	
28	Total Customers [ERCs]	12,664.0	9,892.5	(2,771.5)	-21.88%	
29	Consumer Price Index - U	210.0	283.4	73.4	34.95%	
30	Benchmark: Change in Customer ERC's	0.7812				
31	Increase in CPI	1.3495				
32		1.0542				

000035

Contractual Services

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: B-9
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
--------------------	-------------------	------------------------	---------------	--------------------------------------

1 Services provided by Water Service Corp. and allocated to Sanlando Utilities Corporation; see Schedule B-12.

000036

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: B-10
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	AUS Consultants	Scott Fogelsanger	\$185	216	\$39,960	Assist w/MFRs, data requests
2	AUS Consultants	John Palko	\$190	52	9,880	Assist w/MFRs, data requests
3	Rose, Sundrum & Bentley, LLP	Martin Friedman	\$275	192	52,800	Legal Fees
4	Frank Seidman	Frank Seidman	\$125	40	5,000	Used & Useful MFRs
5	Public Service Commission		n/a	n/a	3,500	Filing Fee
6	Water Service Corp.	Steve Lubertozzi	\$73	100	7,300	Assist w/MFRs, data requests
7	Water Service Corp.	Holly Roth	\$61	100	6,100	Assist w/MFRs, data requests
8	Water Service Corp.	Bill Thomas	\$39	150	5,850	Assist w/MFRs, data requests
9	Water Service Corp.	Steve Dihel	\$31	150	4,650	Assist w/MFRs, data requests
10	Water Service Corp.	Lena Sunardio	\$42	150	6,300	Assist w/MFRs, data requests
11	Water Service Corp.	Kirsten Weeks	\$42	125	5,250	Assist w/MFRs, data requests
12	Water Service Corp.	Dimitry Neyzelman	\$41	150	6,150	Assist w/MFRs, data requests
13	Water Service Corp.		n/a	n/a	2,113	Customer Notices - postage
14	Water Service Corp.		n/a	n/a	285	Customer Notices - supplies
15	Water Service Corp.		n/a	n/a	1,200	Travel - Airfare
16	Water Service Corp.		n/a	n/a	1,600	Travel - Hotel
17	Water Service Corp.		n/a	n/a	400	Travel - Rental car
18	Water Service Corp.		n/a	n/a	12,000	Fed Ex, Copies & Other
19	Total				<u>\$170,338</u>	
20	Estimate Through				=====	
21	<input checked="" type="checkbox"/> PAA					
22	<input type="checkbox"/> Commission Hearing					
23	Amortization Period 4 Years					
24	Explanation if different from Section 367.0816, Florida Statutes:					
25	Amortization of Rate Case Expense:					
26			Water	Wastewater	Total	
27	Prior Unamortized Rate Case Expense		\$0	\$0	\$0	
28	Current Rate Case Expense		95,389	74,949	170,338	
29	Total Projected Rate Case Expense		<u>\$95,389</u>	<u>\$74,949</u>	<u>\$170,338</u>	
30	Annual Amortization		<u>\$23,847</u>	<u>\$18,737</u>	<u>\$42,584</u>	
31	Method of Allocation Between Systems:		=====	=====	=====	
32	No. of ERCs		12,570.0	9,892.5	22,462.5	
33	Percentage		56.0%	44.0%	100.0%	

000037

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: B-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	Project Description	Project Justification	Frequency (Years)	Completion Date	Cost
1	The Company did not undertake any maintenance projects greater than 2% of the test year revenues for the test year or the 2 years prior to the test year or budgeted for 1 year subsequent to the test year.				
2					

000038

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule: Year Ended: 12/31/2005
 Interim Final
 Historical Projected

Schedule B-12
 Page 1 of 4
 Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			(1)	(2)		(4)	(5)	(6)		(8)	
				Other Companies/Systems	Total			Description of Allocation .000+-	Sanlando	Other Co's/Sys	Total
									56.67%	43.33%	
									100.00%		
<u>Water Service Corp. Allocated Expenses:</u>											
1	601	Salaries - Office	6.7%	93.3%	100.0%		\$175,973	\$2,453,593	\$2,629,566	99,719	76,254
2	63x	Outside Services	6.8%	93.2%	100.0%		\$32,404	\$441,424	\$473,828	18,362	14,042
3	604	Pension & Benefits	6.7%	93.3%	100.0%		\$44,139	\$613,948	\$658,087	25,012	19,127
4	659	Insurance	5.4%	94.6%	100.0%		\$113,914	\$2,000,581	\$2,114,495	64,552	49,362
5	675	Office Supplies	6.3%	93.7%	100.0%		\$24,868	\$372,800	\$397,668	14,092	10,776
6	675	Office Utilities	6.5%	93.5%	100.0%		\$2,718	\$39,224	\$41,942	1,540	1,178
7	675	Office Maintenance	6.5%	93.5%	100.0%		\$5,746	\$82,867	\$88,613	3,256	2,490
8	675	Miscellaneous	7.0%	93.0%	100.0%		\$24,451	\$327,147	\$351,598	13,856	10,595
9		Sub-Total O & M Expenses					\$424,213	\$6,331,584	\$6,755,797	240,389	183,824
10	403	Depreciation	6.5%	93.5%	100.0%		\$18,438	\$266,011	\$284,449	10,448	7,990
11	408	Franchise/R.E. Tax	6.5%	93.5%	100.0%		\$9,596	\$138,365	\$147,961	5,438	4,158
12	409	Fed/State Taxes	6.5%	93.5%	100.0%		\$11,520	\$166,301	\$177,821	6,528	4,992
12	413/426	Other Income	7.1%	92.9%	100.0%		(\$205)	(\$2,695)	(\$2,900)	(116)	(89)
13	419,27	Interest Expense	6.4%	93.6%	100.0%		\$18,022	\$263,558	\$281,580	10,213	7,809
14		Total Expenses					\$481,584	\$7,163,124	\$7,644,708	272,900	208,684
<u>Utilities, Inc. of Florida Allocated Expenses</u>											
16	63x	Outside Services	24.4%	75.6%	100.0%		\$6,986	\$21,632	\$28,618	3,959	3,027
17	675	Office Supplies	23.7%	76.3%	100.0%		\$16,743	\$54,030	\$70,773	9,488	7,255
18	675	Office Utilities	24.4%	75.6%	100.0%		\$2,988	\$9,255	\$12,243	1,693	1,295
19	675	Office Maintenance	22.5%	77.5%	100.0%		\$4,559	\$15,689	\$20,248	2,583	1,976
19	675	Miscellaneous	20.8%	79.2%	100.0%		\$3,966	\$15,133	\$19,099	2,247	1,719
20	650	Transportation Expenses	0.0%	100.0%	100.0%		\$0	\$109,070	\$109,070	0	0
21	620/675	Operators Expense	25.2%	74.8%	100.0%		\$3,207	\$9,523	\$12,730	1,817	1,390
23		Sub-Total O & M Expenses					38,449	\$234,331	272,780	17,829	13,634
24	408	Taxes Other Than Income	0.0%	0.0%	100.0%		\$0	\$0	\$0	0	0
25	403	Depreciation	11.1%	88.9%	100.0%		\$14,783	\$118,275	\$133,058	8,377	6,406
26		Total Expenses					\$53,232	\$352,606	\$405,838	26,206	20,040

Note: Allocation methodology is based predominantly on equivalent residential connections.

000030

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule: 6 Months Ended: 06/30/05
 Interim Final
 Historical Projected

Schedule B-12
 Page 2 of 4

Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation of Allocation .000+-	Amounts Allocated			Allocation Percentage 100.00%	
			(1) Other Companies/ Systems	(2) Total	(3) Total		(5) Sanlando	(6) Other Co's/Sys	(7) Total	(8) Sanlando Utilities	
										56.67% Water	43.33% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	601	Salaries - Office	6.5%	93.5%	100.0%	\$78,352	\$1,123,840	\$1,202,192	44,400	33,952	
2	63x	Outside Services	6.8%	93.2%	100.0%	13,015	178,367	191,382	7,375	5,640	
3	604	Pension & Benefits	6.5%	93.5%	100.0%	9,892	142,475	152,367	5,606	4,286	
4	659	Insurance	5.6%	94.4%	100.0%	65,882	1,108,686	1,174,568	37,333	28,549	
5	675	Office Supplies	6.2%	93.8%	100.0%	14,549	218,558	233,107	8,245	6,304	
6	675	Office Utilities	6.5%	93.5%	100.0%	1,369	19,770	21,139	776	593	
7	675	Office Maintenance	6.5%	93.5%	100.0%	2,575	37,178	39,753	1,459	1,116	
8	675	Miscellaneous	6.8%	93.2%	100.0%	11,480	157,880	169,360	6,505	4,975	
9		Sub-Total O & M Expenses				\$197,114	\$2,986,754	\$3,183,868	111,699	85,415	
10	403	Depreciation	6.5%	93.5%	100.0%	8,395	121,226	129,621	4,757	3,638	
11	408	Franchise/R.E. Tax	6.5%	93.5%	100.0%	2,005	28,949	30,954	1,136	869	
12	409	Fed/State Taxes	6.5%	93.5%	100.0%	10,604	153,109	163,713	6,009	4,595	
12	413/426	Other Income	7.1%	92.9%	100.0%	(123)	(1,617)	(1,740)	(70)	(53)	
13	419,27	Interest Expense	6.4%	93.6%	100.0%	9,273	135,608	144,881	5,255	4,018	
14		Total Expenses				\$227,268	\$3,424,029	\$3,651,297	128,786	98,482	
<u>Utilities, Inc. of Florida Allocated Expenses</u>											
16	63x	Outside Services	24.5%	75.5%	100.0%	3,874	11,943	15,817	2,195	1,679	
17	675	Office Supplies	24.6%	75.4%	100.0%	7,628	23,381	31,009	4,323	3,305	
18	675	Office Utilities	24.5%	75.5%	100.0%	1,477	4,554	6,031	837	640	
19	675	Office Maintenance	24.5%	75.5%	100.0%	2,363	7,284	9,647	1,339	1,024	
19	675	Miscellaneous	24.4%	75.6%	100.0%	2,032	6,292	8,324	1,151	881	
20	650	Transportation Expenses	0.0%	100.0%	100.0%	0	57,840	57,840	0	0	
21	620/675	Operators Expense	24.1%	75.9%	100.0%	1,819	5,724	7,543	1,031	788	
23		Sub-Total O & M Expenses				19,193	117,020	136,213	8,681	6,638	
24	408	Taxes Other Than Income	0.0%	0.0%	100.0%		0	0	0	0	
25	403	Depreciation	11.9%	88.1%	100.0%	7,210	53,337	60,547	4,086	3,124	
26		Total Expenses				26,403	170,356	196,759	12,767	9,762	

Note: Allocation methodology is based predominantly on equivalent residential connections.

000040

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule: 3 Months Ended: 09/30/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 3 of 4

Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation ,000+-	Amounts Allocated			Allocation Percentage 100.00%	
			(1) Other Companies/ Systems	(2) Total	(3)		(4)	(5) Sanlando	(6) Other Co's/Sys	(7) Total	(8) Sanlando Utilities
<u>Water Service Corp. Allocated Expenses:</u>											
1	601	Salaries - Office	6.6%	93.4%	100.0%		\$44,187	\$624,532	\$668,719	25,040	19,147
2	63x	Outside Services	6.9%	93.1%	100.0%		13,077	175,786	188,863	7,410	5,667
3	604	Pension & Benefits	0.0%	0.0%	0.0%		8,675	124,339	133,014	4,916	3,759
4	659	Insurance	5.3%	94.7%	100.0%		22,413	400,788	423,201	12,701	9,712
5	675	Office Supplies	6.3%	93.7%	100.0%		5,476	80,828	86,304	3,103	2,373
6	675	Office Utilities	6.5%	93.5%	100.0%		728	10,495	11,223	413	315
7	675	Office Maintenance	6.5%	93.5%	100.0%		728	10,501	11,229	413	315
8	675,670, 704,775	Miscellaneous	7.1%	92.9%	100.0%		6,434	84,676	91,110	3,646	2,788
9		Sub-Total O & M Expenses					\$101,718	\$1,511,945	\$1,613,663	57,641	44,077
10	403	Depreciation	6.5%	93.5%	100.0%		\$4,289	\$61,882	\$66,171	2,430	1,859
11	408	Franchise/R.E. Tax	6.5%	93.5%	100.0%		2,127	30,693	32,820	1,205	922
12	409	Fed/State Taxes	6.5%	93.5%	100.0%		83	1,194	1,277	47	36
13	413,426	Other Income	0.0%	0.0%	0.0%		0	0	0	0	0
14	419, 427	Interest Expense	6.4%	93.6%	100.0%		4,390	64,125	68,515	2,488	1,902
15		Total Expenses					\$112,607	\$1,669,839	\$1,782,446	63,811	48,796
<u>Utilities, Inc. of Florida Allocated Expenses</u>											
16	63x	Outside Services	24.3%	75.7%	100.0%		1,720	5,348	7,068	975	745
17	675	Office Supplies	21.3%	78.7%	100.0%		3,934	14,496	18,430	2,229	1,705
18	675	Office Utilities	24.4%	75.6%	100.0%		767	2,383	3,150	435	332
19	675	Office Maintenance	17.0%	83.0%	100.0%		881	4,303	5,184	499	382
20	675,704,775	Miscellaneous	14.7%	85.3%	100.0%		1,038	6,046	7,084	588	450
21	650	Transportation Expenses	0.0%	100.0%	100.0%		0	18,421	18,421	0	0
22	620/675	Operators Expense	31.6%	68.4%	100.0%		552	1,193	1,745	313	239
23		Sub-Total O & M Expenses					8,892	52,190	61,082	4,064	3,108
24	408	Taxes Other Than Income	0.0%	0.0%	100.0%		0	0	0	0	0
25	403	Depreciation	9.4%	90.6%	100.0%		3,596	34,843	38,439	2,038	1,558
26		Total Expenses					\$12,488	87,033	\$99,521	6,102	4,666

Note: Allocation methodology is based predominantly on equivalent residential connections.

000041

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule: 3 Months Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 4 of 4

Preparer: Steven Dihel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Other Companies/ Systems Total			Sanlando Other Co's/Sys Total			Sanlando Utilities	
									56.67%	43.33%
									Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>										
1	601	Salaries - Office	7.0%	93.0%	100.0%	\$53,434	\$705,221	\$758,655	30,280	23,154
2	63x	Outside Services	6.7%	93.3%	100.0%	6,312	87,271	93,583	3,577	2,735
3	604	Pension & Benefits	6.9%	93.1%	100.0%	25,572	347,134	372,706	14,491	11,081
4	659	Insurance	5.0%	95.0%	100.0%	25,619	491,107	516,726	14,518	11,101
5	675	Office Supplies	6.2%	93.8%	100.0%	4,843	73,414	78,257	2,744	2,099
6	675	Office Utilities	6.5%	93.5%	100.0%	621	8,959	9,580	352	269
7	675	Office Maintenance	6.5%	93.5%	100.0%	2,443	35,188	37,631	1,384	1,059
8	675,670, 620,704,775	Miscellaneous	7.2%	92.8%	100.0%	6,537	84,591	91,128	3,704	2,833
9		Sub-Total O & M Expenses				\$125,381	\$1,832,885	\$1,958,266	71,050	54,331
10	403	Depreciation	6.5%	93.5%	100.0%	\$5,754	\$82,903	\$88,657	3,261	2,493
11	408	Franchise/R.E. Tax	6.5%	93.5%	100.0%	5,464	78,723	84,187	3,096	2,368
12	409, 410	Fed/State Taxes	6.5%	93.5%	100.0%	833	11,998	12,831	472	361
13	413,426	Other Income	7.1%	92.9%	100.0%	(82)	(1,078)	(1,160)	(46)	(36)
14	419,427	Interest Expense	6.4%	93.6%	100.0%	4,359	63,825	68,184	2,470	1,889
15		Total Expenses				\$141,709	\$2,069,256	\$2,210,965	80,302	61,407
<u>Utilities, Inc. of Florida Allocated Expenses:</u>										
16	63x	Outside Services	24.28%	75.7%	100.0%	1,392	4,340	5,732	789	603
17	675	Office Supplies	24.29%	75.7%	100.0%	5,181	16,153	21,334	2,936	2,245
18	675	Office Utilities	24.29%	75.7%	100.0%	744	2,319	3,063	422	322
19	675	Office Maintenance	24.28%	75.7%	100.0%	1,315	4,101	5,416	745	570
20	675,775	Miscellaneous	24.28%	75.7%	100.0%	896	2,795	3,691	508	388
21	650	Transportation Expenses	0.00%	100.0%	100.0%	0	32,809	32,809	0	0
22	620/675	Operators Expense	24.30%	75.7%	100.0%	836	2,605	3,441	474	362
23		Sub-Total O & M Expenses				10,364	65,122	75,486	5,084	3,888
24	408	Taxes Other Than Income	0.00%	0.0%	100.0%	0	0	0	0	0
25	403	Depreciation	11.67%	88.3%	100.0%	3,977	30,094	34,071	2,254	1,723
26		Total Expenses				\$14,341	\$95,216	\$109,557	7,338	5,611

Note: Allocation methodology is based predominantly on equivalent residential connections.

000042

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$0.00		\$0.00	0.00%	\$0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc. Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	11,191		11,191	0.00%	0
7	305.2 Collect. & Impound. Reservoirs	0		0	0.00%	0
8	306.2 Lake, River & Other Intakes	0		0	0.00%	0
9	307.2 Wells & Springs	22,688		22,688	0.00%	0
10	308.2 Infiltration Galleries & Tunnels	0		0	0.00%	0
11	309.2 Supply Mains	0		0	0.00%	0
12	310.2 Power Generation Equipment	0		0	0.00%	0
13	311.2 Pumping Equipment	65,908	\$25,368	91,276	0.00%	0
14	339.2 Other Plant & Misc. Equipment	0		0	0.00%	0
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	0	189	189	0.00%	0
17	320.3 Water Treatment Equipment	17,241	8	17,249	0.00%	0
18	339.3 Other Plant & Misc. Equipment	0		0	0.00%	0
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	0		0	0.00%	0
21	330.4 Distr. Reservoirs & Standpipes	28,108	216	28,324	0.00%	0
22	331.4 Transm. & Distribution Mains	166,846	1,332	168,178	0.00%	0
23	332.4 Services	29,813	526	30,339	0.00%	0
24	334.4 Meters & Meter Installations	59,944	834	60,778	0.00%	0
25	335.4 Hydrants	14,802		14,802	0.00%	0
26	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	304.5 Structures & Improvements	0		0	0.00%	0
29	340.5 Office Furniture & Equipment	13,310		13,310	0.00%	0
30	341.5 Transportation Equipment	37,520		37,520	0.00%	0
31	342.5 Stores Equipment	0		0	0.00%	0
32	343.5 Tools, Shop & Garage Equipment	18,671	281	18,952	0.00%	0
33	344.5 Laboratory Equipment	1,090	126	1,216	0.00%	0
34	345.5 Power Operated Equipment	0		0	0.00%	0
35	346.5 Communication Equipment	8,739	93	8,832	0.00%	0
36	347.5 Miscellaneous Equipment	0		0	0.00%	0
37	348.5 Other Tangible Plant	20,669	15,956	36,625	0.00%	0
38	TOTAL DEPRECIATION EXPENSE	\$516,540	\$44,929	\$561,469		\$0
39	LESS: AMORTIZATION OF CIAC	(335,286)		(335,286)	0.00%	0
40	NET DEPRECIATION EXPENSE - WATER	\$181,254	\$44,929	\$226,183		\$0

000043

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$0		\$0	0.00%	\$0
3	352.1 Franchises	0		0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0		0	0.00%	0
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	76,701	\$20,688	97,389	0.00%	0
7	360.2 Collection Sewers - Force	7,034	70	7,104	0.00%	0
8	361.2 Collection Sewers - Gravity	156,846	206	157,052	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	0	14	14	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements	0		0	0.00%	0
16	370.3 Receiving Wells	0		0	0.00%	0
17	371.3 Pumping Equipment	0		0	0.00%	0
18	389.3 Other Plant & Misc. Equipment	0		0	0.00%	0
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	0		0	0.00%	0
21	380.4 Treatment & Disposal Equipment	170,244	16,537	186,781	0.00%	0
22	381.4 Plant Sewers	0		0	0.00%	0
23	382.4 Outfall Sewer Lines	21,445		21,445	0.00%	0
24	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
25	RECLAIMED WATER DISTRIBUTION PLANT					
26	366.6 Reuse Services	157		157	0.00%	0
27	367.6 Reuse Meters & Installations	246		246	0.00%	0
28	375.6 Reuse Transmission & Distr. System	155,832	237	156,069	0.00%	0
29	GENERAL PLANT					
30	354.5 Structures & Improvements	0		0	0.00%	0
31	390.5 Office Furniture & Equipment	3,858		3,858	0.00%	0
32	391.5 Transportation Equipment	37,520		37,520	0.00%	0
33	392.5 Stores Equipment	0		0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	4,996		4,996	0.00%	0
35	394.5 Laboratory Equipment	0		0	0.00%	0
36	395.5 Power Operated Equipment	0		0	0.00%	0
37	396.5 Communication Equipment	9,698		9,698	0.00%	0
38	397.5 Miscellaneous Equipment	0		0	0.00%	0
39	398.5 Other Tangible Plant	0	13,201	13,201	0.00%	0
40	TOTAL DEPRECIATION EXPENSE	\$644,577	\$50,953	\$695,530		\$0
41	LESS: AMORTIZATION OF CIAC	(353,000)		(353,000)	0.00%	0
42	NET DEPRECIATION EXPENSE - WASTEWATER	\$291,577	\$50,953	\$342,530		\$0

000044

Taxes Other Than Income

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: Scott D. Fogelsanger
 Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees - RAFs	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
Water:						
1	Test Year Per Books	\$89,605	\$48,118	\$89,396	\$0	\$227,119
<u>Adjustments to Test Year [Explain]:</u>						
2	Adjust RAFs to reflect per books revenue adjustment.	\$282				\$282
3	Adjust RAFs to reflect per books revenue adjustment.	1,225				1,225
4	Increase associated with salaries and wages increases.		\$4,527			4,527
5	Total Test Year Adjustments	\$1,507	\$4,527	\$0	\$0	\$6,034
6	Adjusted Test Year	\$91,112	\$52,645	\$89,396	\$0	\$233,153
7	RAF's Assoc. with Revenue Increase	21,612				21,612
8	Total Balance	\$112,724	\$52,645	\$89,396	\$0	\$254,765
Wastewater:						
8	Test Year Per Books	\$143,497	\$39,036	\$122,895	\$0	\$305,428
<u>Adjustments to Test Year [Explain]:</u>						
9	Adjust RAFs to reflect per books revenue adjustment.	\$218				\$218
10	Adjust RAFs to reflect per books revenue adjustment.	1,771				1,771
11	Increase associated with salaries and wages increases.		\$3,563			3,563
12	Total Test Year Adjustments	\$1,989	\$3,563	\$0	\$0	\$5,552
13	Adjusted Test Year	\$145,486	\$42,599	\$122,895	\$0	\$310,980
14	RAF's Assoc. with Revenue Increase	35,319				35,319
15	Total Balance	\$180,805	\$42,599	\$122,895	\$0	\$346,299

* Allocated based on revenues.

000045

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater	Adjusted for Increase Water	Increase Wastewater
1	Current Tax Expense	C-2	\$277,519	(\$249,446)	\$28,073	(\$35,420)	\$63,493	\$105,152	\$301,374
2	Deferred Income Tax Expense	C-5	224,870	(13,140)	211,730	105,950	105,780	0	0
3	ITC Realized This Year	C-7	0	0	0	0	0	0	0
4	ITC Amortization	C-7	0	0	0	0	0	0	0
5	Parent Debt Adjustment	C-8	0	0	0	0	0	0	0
6	Total Income Tax Expense		<u>\$502,389</u> =====	<u>(\$262,586)</u> =====	<u>\$239,803</u> =====	<u>\$70,530</u> =====	<u>\$169,273</u> =====	<u>\$105,152</u> =====	<u>\$301,374</u> =====

000046

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater	Adjusted for Increase Water	Increase Wastewater
1	Net Utility Operating Income [Sch. B-1]	\$759,679	(\$403,101)	\$356,578	(\$2,639)	\$359,217	\$405,998	\$1,117,785
2	Add: Income Tax Expense [Sch. B-1]	161,485		161,485	35,074	126,411	0	0
3	Subtotal	\$921,164	(\$403,101)	\$518,063	\$32,435	\$485,628	\$405,998	\$1,117,785
4	Less: Interest Charges [Sch. C-3]	(442,978)	0	(442,978)	(126,293)	(316,685)	(126,293)	(316,685)
5	Taxable Income	\$478,186	(\$403,101)	\$75,085	(\$93,858)	\$168,943	\$279,705	\$801,100
Schedule M Adjustments:								
6	Permanent Differences [From Sch. C-4]	\$34,919	(\$34,919)	\$0	\$0	\$0	\$0	\$0
7	Timing Differences [From Sch. C-5]	224,870	(224,870)	0	0	0	0	0
8	Total Schedule M Adjustments	\$259,789	(\$259,789)	\$0	\$0	\$0	\$0	\$0
9	State Taxable Income	\$737,975	(\$662,890)	\$75,085	(\$93,858)	\$168,943	\$279,705	\$801,100
10	Less: State Income Tax Exemption	(5,000)	0	(5,000)	(2,798)	(2,202)	(2,798)	(2,202)
11	State Taxable Income (Adjusted)	\$732,975	(\$662,890)	\$70,085	(\$96,656)	\$166,741	\$276,907	\$798,898
12	State Income Tax [5.5% of Line 11]	\$40,314	(\$36,459)	\$3,855	(\$5,316)	\$9,171	\$15,230	\$43,939
13	Limited by NOL	0	0	0	0	0	0	0
14	Credits	0	0	0	0	0	0	0
15	Current State Income Taxes	\$40,314	(\$36,459)	\$3,855	(\$5,316)	\$9,171	\$15,230	\$43,939
16	Federal Taxable Income [Line 9 - Line 15]	\$697,661	(\$626,431)	\$71,230	(\$88,542)	\$159,772	\$264,475	\$757,161
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes [Line 16 x Line 17]	\$237,205	(\$212,987)	\$24,218	(\$30,104)	\$54,322	\$89,922	\$257,435
19	Less: Investment Tax Credit Realized This Year [Sch. C-7]	0	0	0	0	0	0	0
20	Current Federal Inc. Taxes [Line 18 - Line 19]	\$237,205	(\$212,987)	\$24,218	(\$30,104)	\$54,322	\$89,922	\$257,435
Summary:								
21	Current State Income Taxes [Line 15]	\$40,314	(\$36,459)	\$3,855	(\$5,316)	\$9,171	\$15,230	\$43,939
22	Current Federal Income Taxes [Line 20]	237,205	(212,987)	24,218	(30,104)	54,322	89,922	257,435
23	Total Current Income Tax Expense [To C-1]	\$277,519	(\$249,446)	\$28,073	(\$35,420)	\$63,493	\$105,152	\$301,374

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

000047

Schedule of Interest In Tax Expense Calculation

Company: Santlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	\$0	\$0	\$0	\$0	\$0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Other Interest Expense - Intercompany	477,897	0	477,897	145,663	332,234
4	AFUDC	(34,919)	0	(34,919)	(19,370)	(15,549)
5	ITC Interest Synchronization [IRC 46(f)(2) only - See below]	0	0	0	0	0
6	Total Used For Tax Calculation	<u>\$442,978</u>	<u>\$0</u>	<u>\$442,978</u>	<u>\$126,293</u>	<u>\$316,685</u>

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
7 Long-Term Debt					
8 Short-Term Debt					
9 Preferred Stock		Not Applicable.			
10 Common Equity					
11 Total	<u>\$0</u>				
12 ITCs [from D-1, Line 7]					
13 Weighted Debt Cost [From Line 12]					
14 Interest Adjustment [To Line 6]	<u>\$0</u>				

000048

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Sanlando Utilities, Inc.
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical or Projected

Schedule: C-4
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest during construction	\$34,919	\$0	\$34,919	\$19,370	\$15,549

000049

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 060261-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
<u>Timing Differences:</u>						
1	Tax Depreciation and Amortization	\$963,295		\$963,295	\$428,570	\$534,725
2	Book Depreciation and Amortization	461,821		461,821	181,254	291,577
3	Difference	\$501,474	\$0	\$501,474	\$247,316	\$243,148
<u>Other Timing Differences (Itemize):</u>						
5	Tap Fees	\$41,433		\$41,433	23,186	18,247
6	AFUDC	34,919	(\$34,919)	0	0	0
7	Deferred Maint. C/Y Amortization	18,900		18,900	10,576	8,324
8	Deferred Rate Case C/Y Additions	759		759	425	334
	Organization Expense Amortization	96		96	54	42
9	Total Timing Differences [To C-2]	\$597,581	(\$34,919)	\$562,662	\$281,557	\$270,095
10	State Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%
11	State Deferred Taxes [Line 5 x Line 6]	\$32,867	(\$1,921)	\$30,946	\$15,486	\$15,460
<u>Timing Differences For Federal Taxes</u>						
12	[Line 5 - Line 7]	\$564,714	(\$32,998)	\$531,716	\$266,071	\$265,645
13	Federal Tax Rate	34.00%	34.00%	34.00%	34.00%	34.00%
14	Federal Deferred Taxes [Line 8 x Line 9]	\$192,003	(\$11,219)	\$180,784	\$90,464	\$90,320
15	Add: State Deferred Taxes [Line 7]	32,867	(1,921)	30,946	15,486	15,460
16	Total Deferred Tax Expense [To C-1]	\$224,870	(\$13,140)	\$211,730	\$105,950	\$105,780

Supporting Schedules: None
 Recap Schedules: C-2

000050

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Scott D. Fogelsanger

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

Line No.	Year	Account No. 190.2011			Account No. 190.2012			Account No. 190.2020		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2000	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,582)	\$0	(\$1,582)
2	2001	0	0	0	604	0	604	0	0	0
3	2002	604	0	604	2,959	0	2,959	0	0	0
4	2003	2,959	0	2,959	3,528	0	3,528	0	0	0
5	2004	3,528	0	3,528	5,433	0	5,433	0	0	0
6	2005	5,433	0	5,433	7,526	0	7,526	(42)	0	(42)

Year	Account No. 190.2021			Account No. 190.2024			Account No. 190.2031			
	State	Federal	Total	State	Federal	Total	State	Federal	Total	
7	2000	(\$1,108)	\$0	(\$1,108)	\$0	\$0	\$0	\$0	\$0	\$0
8	2001	(2,207)	0	(2,207)	\$0	0	0	0	0	0
9	2002	(4,106)	0	(4,106)	\$0	0	0	0	0	0
10	2003	(3,078)	0	(3,078)	\$0	0	0	0	0	0
11	2004	(2,753)	0	(2,753)	\$0	0	0	0	0	0
12	2005	(1,713)	0	(1,713)	(\$5)	0	(\$5)	(27,395)	0	(27,395)

Year	Account No. 190.1011			Account No. 190.1012			Account No. 190.1020			
	State	Federal	Total	State	Federal	Total	State	Federal	Total	
13	2000	\$0	\$86,100	\$86,100	\$0	\$0	\$0	\$0	(\$9,241)	(\$9,241)
14	2001	0	86,100	86,100	0	3,525	3,525	0	\$0	0
15	2002	0	86,100	86,100	0	17,279	17,279	0	\$0	0
16	2003	0	86,100	86,100	0	20,597	20,597	0	\$0	0
17	2004	0	44,175	44,175	0	31,728	31,728	0	\$0	0
18	2005	0	40,334	40,334	0	43,959	43,959	0	(\$244)	(\$244)

Year	Account No. 190.1021			Account No. 190.1024			Account No. 190.031			
	State	Federal	Total	State	Federal	Total	State	Federal	Total	
19	2000	\$0	(\$6,168)	(\$6,168)	\$0	(\$29)	(\$29)	\$0	(\$17,835)	(\$17,835)
20	2001	0	(12,588)	(12,588)	0	(58)	(58)	0	(25,351)	(25,351)
21	2002	0	(23,681)	(23,681)	0	(87)	(87)	0	(67,118)	(67,118)
22	2003	0	(17,659)	(17,659)	0	(116)	(116)	0	(44,151)	(44,151)
23	2004	0	(16,081)	(16,081)	0	(178)	(178)	0	(104,872)	(104,872)
24	2005	0	(10,009)	(10,009)	0	(209)	(209)	0	(261,074)	(261,074)

Supporting Schedules: C-6, Pgs. 2 & 3
 Recap Schedules: A-18,A-19,D-2

000051

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: Scott D. Fogelsanger

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

Line No.	Year	Account No. 190.2011					Account No. 190.2012				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	2001	0	0	0	0	0	0	604	0	0	604
3	2002	0	0	0	0	0	604	2,355	0	0	2,959
4	2003	0	0	0	0	0	2,959	569	0	0	3,528
5	2004	0	0	0	0	0	3,528	1,905	0	0	5,433
6	2005	0	0	0	0	0	5,433	2,093	0	0	7,526

Line No.	Year	Account No. 190.2020					Account No. 190.2021				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
7	2000	(\$274)	(\$1,308)	\$0	\$0	(\$1,582)	(\$418)	(\$690)	\$0	\$0	(\$1,108)
8	2001	(1,582)	1,582	0	0	0	(1,108)	(1,099)	0	0	(2,207)
9	2002	0	0	0	0	0	(2,207)	(1,899)	0	0	(4,106)
10	2003	0	0	0	0	0	(4,106)	1,028	0	0	(3,078)
11	2004	0	0	0	0	0	(3,078)	325	0	0	(2,753)
12	2005	0	(42)	0	0	(42)	(2,753)	1,040	0	0	(1,713)

Line No.	Year	Account No. 190.2024					Account No. 190.2031				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2001	0	0	0	0	0	0	0	0	0	0
15	2002	0	0	0	0	0	0	0	0	0	0
16	2003	0	0	0	0	0	0	0	0	0	0
17	2004	0	0	0	0	0	0	0	0	0	0
18	2005	0	(5)	0	0	(5)	0	(27,395)	0	0	(27,395)

000052

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] or Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: Scott D. Fogelsanger

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

Line No.	Year	Account No. 190.1011					Account No. 190.1012				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2000	\$86,100	\$0	\$0	\$0	\$86,100	\$0	\$0	\$0	\$0	\$0
2	2001	86,100	0	0	0	86,100	0	3,525	0	0	3,525
3	2002	86,100	0	0	0	86,100	3,525	13,754	0	0	17,279
4	2003	86,100	0	0	0	86,100	17,279	3,318	0	0	20,597
5	2004	86,100	(41,925)	0	0	44,175	20,597	11,131	0	0	31,728
6	2005	44,175	(3,841)	0	0	40,334	31,728	12,231	0	0	43,959

Line No.	Year	Account No. 190.1020					Account No. 190.1021				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
7	2000	(\$1,601)	(\$7,640)	\$0	\$0	(\$9,241)	(\$2,134)	(\$4,034)	\$0	\$0	(\$6,168)
8	2001	(9,241)	9,241	0	0	0	(6,168)	(6,420)	0	0	(12,588)
9	2002	0	0	0	0	0	(12,588)	(11,093)	0	0	(23,681)
10	2003	0	0	0	0	0	(23,681)	6,022	0	0	(17,659)
11	2004	0	0	0	0	0	(17,659)	1,578	0	0	(16,081)
12	2005	0	(244)	0	0	(244)	(16,081)	6,072	0	0	(10,009)

Line No.	Year	Account No. 190.1024					Account No. 190.1031				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2000	\$0	(\$29)	\$0	\$0	(\$29)	\$1,531	(\$19,366)	\$0	\$0	(\$17,835)
14	2001	(29)	(29)	0	0	(58)	(17,835)	(7,516)	0	0	(25,351)
15	2002	(58)	(29)	0	0	(87)	(25,351)	(41,767)	0	0	(67,118)
16	2003	(87)	(29)	0	0	(116)	(67,118)	22,967	0	0	(44,151)
17	2004	(116)	(62)	0	0	(178)	(44,151)	(60,721)	0	0	(104,872)
18	2005	(178)	(31)	0	0	(209)	(104,872)	(156,202)	0	0	(261,074)

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: C-7
 Page 1 of 4
 Preparer: Scott D Fogelsanger

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

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

Not applicable. The Company has no investment tax credits.

Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

000054

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: C-7
 Page 2 of 4
 Preparer: Scott D Fogelsanger

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

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

Not applicable. The Company has no investment tax credits.

Supporting Schedules: None
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

000055

Investment Tax Credits - Company Policies

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Florida Public Service Commission

Schedule: C-7

Page 3 of 4

Preparer: Scott D. Fogelsanger

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

Not applicable. The Company has no investment tax credits.

000056

Investment Tax Credits - Section 46(f) Election

Company: Utilities, Inc. of Pennbrooke
Docket No.: 060261-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Florida Public Service Commission

Schedule: C-7
Page 4 of 4
Preparer: Scott D. Fogelsanger

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

Not applicable. The Company has no investment tax credits.

000057

Parent[s] Debt Information

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule: C-8
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

A parent debt adjustment is not necessary. Utilities, Inc. [parent company] imputes interest expense to each subsidiary company, including Sanlando Utilities Corporation, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 3.

000058

Income Tax Returns

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: C-9

Docket No.: 060258-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

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

Line
No.

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

000059 |

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: C-10

Docket No.: 060258-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

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

Line
No.

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

000060

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/05	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	7,434,307.00	56.76%	6.65%	3.78%
2	Short Term Debt	252,206.00	1.93%	5.01%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	5,115,807.00	39.06%	11.78%	4.60%
5	Customer Deposits	123,053.00	0.94%	6.00%	0.06%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	171,620.00	1.31%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>13,096,993.00</u>	<u>100.00%</u>		<u>8.53%</u>

Note: Since the equity ratio is less than 40.00%, an 11.78% cost rate has been used.

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

000061

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1
Preparer: Kirsten E. Weeks

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

Line No.	Class of Capital	(1) Balance 12/31/05	(2) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/05
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(125,590,795)	58.07%	7,434,307
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,270,717)	1.97%	252,206
3	Preferred Stock	-	-	-	-	0.00%	0
4	Common Equity	92,611,247	88,963,597	91,510,699	(86,394,892)	39.96%	5,115,807
5	Customer Deposits	125,339	118,402	123,053	-	0.00%	123,053
6	Tax Credits - Zero Cost	-	-	-	-	0.00%	0
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	0
8	Accumulated Deferred Income Taxes	42,548	300,691	171,620	-	0.00%	171,620
9	Other (Explain)	-	-	-	-	0.00%	0
10	Total	<u>231,990,325</u>	<u>220,953,905</u>	<u>229,353,397</u>	<u>(216,256,404)</u>	<u>100.00%</u>	<u>13,096,993</u>

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

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

000062

Preferred Stock Outstanding

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Florida Public Service Commission
 Schedule D-3
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											

Recap Schedules: A-19, D-2

000063

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-4
Page 1 of 1
Preparer: Kirsten E. Weeks

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

(1)	(2)	(3)	(4)	(5)	
<u>Line No.</u>	<u>Lender</u>	<u>Total Interest Expense</u>	<u>Maturity Date</u>	<u>Thirteen Month Average Amount Outstanding at 12/31/05</u>	<u>Effective Cost Rate</u>
1	Bank One	226,426		4,522,923	5.01%
	Total	226,426		4,522,923	5.01%

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

Recap Schedules: A-19, D-2

000064

Cost of Long Term Debt
Beginning and Year End Average
Company: Sunnada Utilities Corporation
Docket No.: 060238-W5
Schedule Year Ended: 12/31/05
Version: 1 | Filed: 1/11/06
Historical: (S) Proposed: ()

Florida Public Service Commission
Schedule D-5
Page 7 of 8
Prepared: Karam E. Weeks

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

Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/05	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Lower Cost (Coupon Rate) Column (4)	Total Lower Cost (11)	Effective Cost Rate (12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	5.41% note, due in installments beginning 2006	06/30/02 - 06/30/12	50,000,000	50,000,000	7,142,857	-	-	-	133,331	2,795,000	2,818,331	5.68%
2	7.87% note, due Jan 1, 2005	06/01/93 - 06/01/03	15,000,000	6,921,077	-	-	-	-	10,696	544,844	555,543	8.02%
3	8.42% note, due in installments beginning 2009	06/15/00 - 06/22/13	41,000,000	41,000,000	-	-	-	-	70,700	3,452,300	3,522,900	8.59%
4	4.53% note, due in installments beginning 2008	02/17/05 - 02/17/12	20,000,000	16,923,077	-	-	-	-	25,032	770,000	795,032	4.70%
5	4.62% note, due in installments beginning 2006	05/27/03 - 05/27/12	20,000,000	12,307,692	-	-	-	-	5,420	548,615	574,035	4.66%
6	9.01% note, due in installments beginning 1998	07/15/92 - 11/20/07	15,000,000	4,269,211	1,500,000	-	-	-	24,214	384,658	408,872	9.58%
7	9.10% note, due in installments beginning 1996	02/28/91 - 04/30/06	10,000,000	1,307,692	1,000,000	-	-	-	10,284	119,783	130,069	9.95%
8	8.10% - 8.50% note, due in installments beginning 1997	09/01/97 - 2017	500,000	298,333	19,810	-	-	-	-	23,386	23,386	8.63%
9	Total		171,500,000	133,053,102	9,662,667	-	-	279,607	5,579,400	8,850,097	6.85%	

Note: Long term debt is actual for Sunnada Utilities Corp's parent company, Utilitas, Inc.
Supporting Schedule: D-6
Range Schedule: A-17, D-2

000065

Cost of Variable Rate Long Term Debt
Beginning and Year End Average

Company: Salsarino Utilities Corporation
Docket No.: 060231 WS
Schedule Year Ended: 12/31/05
Form 1 | Filed 1/4
Historical [] Proposed []

Florida Public Services Comr

Schedule D-6
Page 1 of 1
Preparer: Karlene E. Weeks

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

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/05	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuance Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuance Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (9))	(12) Total Interest Cost	(13) Effective Cost Rate (11)/(10)-(12)
1	Not applicable											(11)/(10)-(12)

Supporting Schedules: None
Reamp Schedules: A-19, D-2

000066

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []

Schedule D-7
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received (Net)	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/2004				\$118,402
1	1/31/2005	\$118,402	\$1,795	\$0	120,197
1	2/28/2005	120,197	(440)	0	119,757
	3/31/2005	119,757	1,700	0	121,457
	4/30/2005	121,457	(37)	0	121,420
	5/31/2005	121,420	770	0	122,190
	6/30/2005	122,190	1,170	0	123,360
	7/31/2005	123,360	437	0	123,797
	8/31/2005	123,797	900	0	124,697
	9/30/2005	124,697	1,977	0	126,674
	10/31/2005	126,674	2,320	0	128,994
	11/30/2005	128,994	(5,590)	0	123,404
	12/31/2005	123,404	1,935	0	125,339
	13-month average				\$123,053

Recap Schedules: A-19, D-2

000067

Rate Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water or Wastewater

Schedule: E-1
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Class/Meter Size	(2) Test Year Rates	(4) Proposed Rates
WATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	5/8" x 3/4"	\$4.25	\$5.11
2	3/4"	\$6.36	\$7.65
3	1"	\$10.58	\$12.71
4	1 1/2"	\$21.19	\$25.45
5	2"	\$33.90	\$40.72
6	3"	\$67.79	\$81.43
Gallage Charges:			
7	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.523
<u>General Service - Rate Schedule GS:</u>			
Base Facility Charges:			
8	5/8" x 3/4"	\$4.25	\$5.11
9	3/4"	\$6.36	\$7.65
10	1"	\$10.58	\$12.71
11	1 1/2"	\$21.19	\$25.45
12	2"	\$33.90	\$40.72
13	3"	\$67.79	\$81.43
14	4"	\$105.95	\$127.27
15	6"	\$211.89	\$254.54
16	8"	\$380.93	\$457.57
Gallage Charges:			
17	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.523
<u>Bulk Sales - Rate Schedule BS:</u>			
Base Facility Charges:			
18	5/8" x 3/4"	\$4.25	\$5.11
19	3/4"	\$6.36	\$7.65
20	1"	\$10.58	\$12.71
21	1 1/2"	\$21.19	\$25.45
22	2"	\$33.90	\$40.72
23	3"	\$67.79	\$81.43
24	4"	\$105.95	\$127.27
25	6"	\$211.89	\$254.54
26	8"	\$380.93	\$457.57
Gallage Charges:			
27	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.523
<u>Multi-Residential Service - Rate Schedule MS:</u>			
Base Facility Charges:			
28	5/8" x 3/4"	\$4.25	\$5.11
29	3/4"	\$6.36	\$7.65
30	1"	\$10.58	\$12.71
31	1 1/2"	\$21.19	\$25.45
32	2"	\$33.90	\$40.72
33	3"	\$67.79	\$81.43
34	4"	\$105.95	\$127.27
35	6"	\$211.89	\$254.54
36	8"	\$380.93	\$457.57
Gallage Charges:			
37	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.523
<u>Fire Protection Service:</u>			
Line Size			
38	1 1/2"	\$86.96	\$104.56
39	2"	\$139.15	\$167.14
40	3"	\$278.27	\$334.59
41	4"	\$434.80	\$522.27
42	6"	\$869.61	\$1,044.56
43	8"	\$1,391.41	\$1,671.33

000068

Rate Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Wastewater [x]

Schedule: E-1
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Class/Meter Size	(2) Test Year Rates	(4) Proposed Rates
WASTEWATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	All Sizes	\$11.35	\$13.71
Gallonage Charges:			
2	Per 1,000 Gallons [Maximum 10,000 gallons per month]	\$1.51	\$1.82
<u>General Service - Rate Schedule GS:</u>			
Base Facility Charges:			
3	5/8" x 3/4"	\$11.35	\$13.71
4	3/4"	\$17.01	\$20.55
5	1"	\$28.35	\$34.23
6	1 1/2"	\$56.70	\$68.46
7	2"	\$90.71	\$109.53
8	3"	\$181.40	\$219.04
9	4"	\$283.45	\$342.26
10	6"	\$566.93	\$684.56
11	8"	\$907.07	\$1,095.28
Gallonage Charges:			
12	All Consumption [Per 1,000 Gallons]	\$1.82	\$2.20
<u>Multi-Residential Service - Rate Schedule MS:</u>			
Base Facility Charges:			
13	5/8" x 3/4"	\$11.35	\$13.71
14	3/4"	\$17.01	\$20.55
15	1"	\$28.35	\$34.23
16	1 1/2"	\$56.70	\$68.46
17	2"	\$90.71	\$109.53
18	3"	\$181.40	\$219.04
19	4"	\$283.45	\$342.26
20	6"	\$566.93	\$684.56
21	8"	\$907.07	\$1,095.28
Gallonage Charges:			
22	All Consumption [Per 1,000 Gallons]	\$1.82	\$2.20
<u>Wastewater Bulk Service - Rate Schedule BS:</u>			
Base Facility Charges:			
23	6"	\$566.93	\$684.79
24	8"	\$907.07	\$1,095.65
Gallonage Charges:			
25	All Consumption [Per 1,000 Gallons]	\$1.88	\$2.27
<u>Wastewater Flat Rate Service - Rate Schedule FR:</u>			
Base Facility Charges:			
26	Residential Single Family	\$24.00	\$28.98
27	Multiple Dwelling Unit	\$24.00	\$28.98
28	General Service, Per ERC	\$24.00	\$28.98

000069

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 9

Preparer: Steven Diheil

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

Class/ Meter Size	Test Year		Test Year		Test Year Revenue
	1-1 to 7-31 Invoices/Gal	8-1 to 12-31 Invoices/Gal	Rate 1-1 to 7-31	Rate 8-1 to 12-31	
Water Customers					
Base Facility Charge					
68001	5/8" Residential Base Charge	39,502	28,186	\$4.15 \$4.25	\$283,723.80
68061	5/8" Residential Base Charge	3,223	2,292	\$4.15 \$4.25	\$23,116.45
68003	1" Residential Base Charge	22,282	15,939	\$10.34 \$10.58	\$399,030.50
68062	1" Residential Base Charge	386	278	\$10.34 \$10.58	\$6,932.48
68004	1.5" Residential Base Charge	105	75	\$20.71 \$21.19	\$3,763.80
68040	5/8" Multi Residential Base Charge	133	95	\$4.15 \$4.25	\$955.70
68042	1" Multi Residential Base Charge	63	45	\$10.34 \$10.58	\$1,127.52
68043	1.5" Multi Residential Base Charge	476	340	\$20.71 \$21.19	\$17,062.56
68044	2" Multi Residential Base Charge	469	352	\$33.12 \$33.90	\$27,466.08
68045	3" Multi Residential Base Charge	105	75	\$66.24 \$67.79	\$12,039.45
68046	4" Multi Residential Base Charge	14	10	\$103.53 \$105.95	\$2,508.92
68047	6" Multi Residential Base Charge	7	5	\$207.05 \$211.89	\$2,508.80
68048	8" Multi Residential Base Charge	7	6	\$372.22 \$380.93	\$4,891.12
68063	5/8" Irrigation Base Charge	21	15	\$4.15 \$4.25	\$150.90
68080	5/8" Irrigation Base Charge	6	5	\$4.15 \$4.25	\$46.15
68064	1" Irrigation Base Charge	51	34	\$10.34 \$10.58	\$887.06
68011	1.5" Irrigation Base Charge	14	10	\$20.71 \$21.19	\$501.84
68072	1.5" Irrigation Base Charge	7	5	\$20.71 \$21.19	\$250.92
68065	2" Irrigation Base Charge	7	5	\$33.12 \$33.90	\$401.34
68006	5/8" G. S. Irrigation Base Charge	464	330	\$4.15 \$4.25	\$3,328.10
68007	1" G. S. Irrigation Base Charge	1,100	791	\$10.34 \$10.58	\$19,742.78
68008	1.5" G. S. Irrigation Base Charge	227	163	\$20.71 \$21.19	\$8,155.14
68090	1.5" G. S. Irrigation Base Charge	7	5	\$20.71 \$21.19	\$250.92
68009	2" G. S. Irrigation Base Charge	155	110	\$33.12 \$33.90	\$8,862.60
68036	2" G. S. Irrigation Base Charge	28	20	\$33.12 \$33.90	\$1,605.36
68010	5/8" General Service Base Charge	581	426	\$4.15 \$4.25	\$4,221.65
68066	5/8" General Service Base Charge	7	5	\$4.15 \$4.25	\$50.30
68012	1" General Service Base Charge	437	314	\$10.34 \$10.58	\$7,840.70
68020	1" General Service Base Charge	7	5	\$10.34 \$10.58	\$125.28
68067	1" General Service Base Charge	28	20	\$10.34 \$10.58	\$501.12
68013	1.5" General Service Base Charge	185	136	\$20.71 \$21.19	\$6,713.19
68014	2" General Service Base Charge	208	141	\$33.12 \$33.90	\$11,668.86
68035	2" General Service Base Charge	28	20	\$33.12 \$33.90	\$1,605.36
68069	2" General Service Base Charge	7	5	\$33.12 \$33.90	\$401.34
68005	3" General Service Base Charge	7	5	\$66.24 \$67.79	\$802.63
68015	3" General Service Base Charge	29	20	\$66.24 \$67.79	\$3,276.76
68019	4" General Service Base Charge	14	10	\$103.53 \$105.95	\$2,508.92
68071	4" General Service Base Charge	7	5	\$103.53 \$105.95	\$1,254.46
68017	6" General Service Base Charge	14	10	\$207.05 \$211.89	\$5,017.60
68082	2" Fire Protection Annual Charge - flat rate	0	13	\$139.15 \$139.15	\$1,808.95
68083	2" Fire Protection Annual Charge - flat rate	0	1	\$139.15 \$139.15	\$139.15
68084	4" Fire Protection Annual Charge - flat rate	0	19	\$434.80 \$434.80	\$8,261.20
68085	4" Fire Protection Annual Charge - flat rate	0	5	\$434.80 \$434.80	\$2,174.00
68086	6" Fire Protection Annual Charge - flat rate	0	30	\$869.61 \$869.61	\$26,088.30
68087	6" Fire Protection Annual Charge - flat rate	0	2	\$869.61 \$869.61	\$1,739.22
68088	8" Fire Protection Annual Charge - flat rate	0	1	\$1,391.41 \$1,391.41	\$1,391.41
68089	8" Fire Protection Annual Charge - flat rate	0	4	\$1,391.41 \$1,391.41	\$5,565.64
Gallage Charge per 1,000 Gallons					
68001	5/8" Residential	625,950,000	445,463,000	\$0.425 \$0.435	\$459,805.16
68061	5/8" Residential	48,441,000	34,536,000	\$0.425 \$0.435	\$35,610.59
68003	1" Residential	598,781,000	423,611,000	\$0.425 \$0.435	\$438,752.71
68062	1" Residential	7,072,000	5,356,000	\$0.425 \$0.435	\$5,335.46
68004	1.5" Residential	3,667,000	2,254,000	\$0.425 \$0.435	\$2,538.97
68040	5/8" Multi Residential	922,000	638,000	\$0.425 \$0.435	\$669.38
68042	1" Multi Residential	532,000	361,000	\$0.425 \$0.435	\$383.14
68043	1.5" Multi Residential	14,231,000	10,137,000	\$0.425 \$0.435	\$10,457.77
68044	2" Multi Residential	32,294,000	22,837,000	\$0.425 \$0.435	\$23,659.05
68045	3" Multi Residential	14,648,000	9,607,000	\$0.425 \$0.435	\$10,404.45
68046	4" Multi Residential	15,109,000	10,230,000	\$0.425 \$0.435	\$10,871.38
68047	6" Multi Residential	5,778,000	4,915,000	\$0.425 \$0.435	\$4,593.68
68048	8" Multi Residential	7,270,000	7,868,000	\$0.425 \$0.435	\$6,512.33
68063	5/8" Irrigation	135,000	66,000	\$0.425 \$0.435	\$86.09

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Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 9

Preparer: Steven Dihei

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

Class/ Meter Size	Test Year		Test Year		Test Year Revenue	
	1-1 to 7-31 Invoices/Gal	8-1 to 12-31 Invoices/Gal	Rate 1-1 to 7-31	Rate 8-1 to 12-31		
Water Customers						
<u>Gallons Charge per 1,000 Gallons</u>						
68080	5/8" Irrigation	8,000	0	\$0.425	\$0.435	\$3.40
68064	1" Irrigation	661,000	483,000	\$0.425	\$0.435	\$491.03
68011	1.5" Irrigation	745,000	1,377,000	\$0.425	\$0.435	\$915.62
68072	1.5" Irrigation	1,478,000	1,702,000	\$0.425	\$0.435	\$1,368.52
68065	2" Irrigation	1,936,000	1,405,000	\$0.425	\$0.435	\$1,433.98
68006	5/8" G. S. Irrigation	5,855,000	3,960,000	\$0.425	\$0.435	\$4,210.98
68007	1" G. S. Irrigation	25,973,000	21,302,000	\$0.425	\$0.435	\$20,304.90
68008	1.5" G. S. Irrigation	20,007,000	14,551,000	\$0.425	\$0.435	\$14,832.66
68090	1.5" G. S. Irrigation	89,000	63,000	\$0.425	\$0.435	\$65.23
68009	2" G. S. Irrigation	36,126,000	23,069,000	\$0.425	\$0.435	\$25,388.57
68036	2" G. S. Irrigation	2,390,000	1,296,000	\$0.425	\$0.435	\$1,579.51
68010	5/8" General Service	7,112,000	5,201,000	\$0.425	\$0.435	\$5,285.04
68066	5/8" General Service	45,000	28,000	\$0.425	\$0.435	\$31.31
68012	1" General Service	7,412,000	5,430,000	\$0.425	\$0.435	\$5,512.15
68020	1" General Service	75,000	63,000	\$0.425	\$0.435	\$59.28
68067	1" General Service	1,003,000	618,000	\$0.425	\$0.435	\$695.11
68013	1.5" General Service	7,216,000	6,118,000	\$0.425	\$0.435	\$5,728.13
68014	2" General Service	10,479,000	6,509,000	\$0.425	\$0.435	\$7,284.99
68035	2" General Service	1,434,000	1,316,000	\$0.425	\$0.435	\$1,181.91
68069	2" General Service	92,000	61,000	\$0.425	\$0.435	\$65.64
68005	3" General Service	432,000	349,000	\$0.425	\$0.435	\$335.42
68015	3" General Service	5,721,000	2,451,000	\$0.425	\$0.435	\$3,497.61
68019	4" General Service	2,291,000	1,111,000	\$0.425	\$0.435	\$1,456.96
68071	4" General Service	667,000	452,000	\$0.425	\$0.435	\$480.10
68017	6" General Service	18,661,000	12,902,000	\$0.425	\$0.435	\$13,543.30
Total Water Revenues						
						<u>\$2,047,897.74</u>
					Misc Charges	<u>\$10,833.00</u>
					Total Revenues	<u>\$2,058,730.74</u>
Revenues per General Ledger			2,052,465			
Adjustments			0			
Adjusted Revenues per General Ledger			<u>2,052,465</u>			
Revenues per Above			<u>2,058,731</u>			
Unreconcilable Difference			<u>(6,266)</u>			
Unreconcilable Difference Percent			(0)			

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Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 9

Preparer: Steven Dihel

Explanation: Calculation of Water Revenues based on annualization of rates effective on July 10, 2005

Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
Water Customers			
Base Facility Charge			
68001 5/8" Residential Base Charge	67,688	\$4.25	\$287,674.00
68061 5/8" Residential Base Charge	5,515	\$4.25	\$23,438.75
68003 1" Residential Base Charge	38,221	\$10.58	\$404,378.18
68062 1" Residential Base Charge	664	\$10.58	\$7,025.12
68004 1.5" Residential Base Charge	180	\$21.19	\$3,814.20
68040 5/8" Multi Residential Base Charge	228	\$4.25	\$969.00
68042 1" Multi Residential Base Charge	108	\$10.58	\$1,142.64
68043 1.5" Multi Residential Base Charge	816	\$21.19	\$17,291.04
68044 2" Multi Residential Base Charge	821	\$33.90	\$27,831.90
68045 3" Multi Residential Base Charge	180	\$67.79	\$12,202.20
68046 4" Multi Residential Base Charge	24	\$105.95	\$2,542.80
68047 6" Multi Residential Base Charge	12	\$211.89	\$2,542.68
68048 8" Multi Residential Base Charge	13	\$380.93	\$4,952.09
68063 5/8" Irrigation Base Charge	36	\$4.25	\$153.00
68080 5/8" Irrigation Base Charge	11	\$4.25	\$46.75
68064 1" Irrigation Base Charge	85	\$10.58	\$899.30
68011 1.5" Irrigation Base Charge	24	\$21.19	\$508.56
68072 1.5" Irrigation Base Charge	12	\$21.19	\$254.28
68065 2" Irrigation Base Charge	12	\$33.90	\$406.80
68006 5/8" G. S. Irrigation Base Charge	794	\$4.25	\$3,374.50
68007 1" G. S. Irrigation Base Charge	1,891	\$10.58	\$20,006.78
68008 1.5" G. S. Irrigation Base Charge	390	\$21.19	\$8,264.10
68090 1.5" G. S. Irrigation Base Charge	12	\$21.19	\$254.28
68009 2" G. S. Irrigation Base Charge	265	\$33.90	\$8,983.50
68036 2" G. S. Irrigation Base Charge	48	\$33.90	\$1,627.20
68010 5/8" General Service Base Charge	1,007	\$4.25	\$4,279.75
68066 5/8" General Service Base Charge	12	\$4.25	\$51.00
68012 1" General Service Base Charge	751	\$10.58	\$7,945.58
68020 1" General Service Base Charge	12	\$10.58	\$126.96
68067 1" General Service Base Charge	48	\$10.58	\$507.84
68013 1.5" General Service Base Charge	321	\$21.19	\$6,801.99
68014 2" General Service Base Charge	349	\$33.90	\$11,831.10
68035 2" General Service Base Charge	48	\$33.90	\$1,627.20
68069 2" General Service Base Charge	12	\$33.90	\$406.80
68005 3" General Service Base Charge	12	\$67.79	\$813.48
68015 3" General Service Base Charge	49	\$67.79	\$3,321.71
68019 4" General Service Base Charge	24	\$105.95	\$2,542.80
68071 4" General Service Base Charge	12	\$105.95	\$1,271.40
68017 6" General Service Base Charge	24	\$211.89	\$5,085.36
68082 2" Fire Protection Annual Charge - flat rate	13	\$139.15	\$1,808.95
68083 2" Fire Protection Annual Charge - flat rate	1	\$139.15	\$139.15
68084 4" Fire Protection Annual Charge - flat rate	19	\$434.80	\$8,261.20
68085 4" Fire Protection Annual Charge - flat rate	5	\$434.80	\$2,174.00
68086 6" Fire Protection Annual Charge - flat rate	30	\$869.61	\$26,088.30
68087 6" Fire Protection Annual Charge - flat rate	2	\$869.61	\$1,739.22
68088 8" Fire Protection Annual Charge - flat rate	1	\$1,391.41	\$1,391.41
68089 8" Fire Protection Annual Charge - flat rate	4	\$1,391.41	\$5,565.64
Gallage Charge per 1,000 Gallons			
68001 5/8" Residential	1,071,413,000	\$0.435	\$466,064.66
68061 5/8" Residential	82,977,000	\$0.435	\$36,095.00
68003 1" Residential	1,022,392,000	\$0.435	\$444,740.52
68062 1" Residential	12,428,000	\$0.435	\$5,406.18
68004 1.5" Residential	5,921,000	\$0.435	\$2,575.64
68040 5/8" Multi Residential	1,560,000	\$0.435	\$678.60
68042 1" Multi Residential	893,000	\$0.435	\$388.46
68043 1.5" Multi Residential	24,368,000	\$0.435	\$10,600.08
68044 2" Multi Residential	55,131,000	\$0.435	\$23,981.99
68045 3" Multi Residential	24,255,000	\$0.435	\$10,550.93
68046 4" Multi Residential	25,339,000	\$0.435	\$11,022.47
68047 6" Multi Residential	10,693,000	\$0.435	\$4,651.46
68048 8" Multi Residential	15,138,000	\$0.435	\$6,585.03
68063 5/8" Irrigation	201,000	\$0.435	\$87.44

000073

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 4 of 9

Preparer: Steven Dihel

Explanation: Calculation of Water Revenues based on annualization of rates effective on July 10, 2005

Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
<u>Water Customers</u>			
<u>Gallons Charge per 1,000 Gallons</u>			
68080 5/8" Irrigation	8,000	\$0.435	\$3.48
68064 1" Irrigation	1,144,000	\$0.435	\$497.64
68011 1.5" Irrigation	2,122,000	\$0.435	\$923.07
68072 1.5" Irrigation	3,180,000	\$0.435	\$1,383.30
68065 2" Irrigation	3,341,000	\$0.435	\$1,453.34
68006 5/8" G. S. Irrigation	9,815,000	\$0.435	\$4,269.53
68007 1" G. S. Irrigation	47,275,000	\$0.435	\$20,564.63
68008 1.5" G. S. Irrigation	34,558,000	\$0.435	\$15,032.73
68090 1.5" G. S. Irrigation	152,000	\$0.435	\$66.12
68009 2" G. S. Irrigation	59,195,000	\$0.435	\$25,749.83
68036 2" G. S. Irrigation	3,686,000	\$0.435	\$1,603.41
68010 5/8" General Service	12,313,000	\$0.435	\$5,356.16
68066 5/8" General Service	73,000	\$0.435	\$31.76
68012 1" General Service	12,842,000	\$0.435	\$5,586.27
68020 1" General Service	138,000	\$0.435	\$60.03
68067 1" General Service	1,621,000	\$0.435	\$705.14
68013 1.5" General Service	13,334,000	\$0.435	\$5,800.29
68014 2" General Service	16,988,000	\$0.435	\$7,389.78
68035 2" General Service	2,750,000	\$0.435	\$1,196.25
68009 2" General Service	153,000	\$0.435	\$66.56
68005 3" General Service	781,000	\$0.435	\$339.74
68015 3" General Service	8,172,000	\$0.435	\$3,554.82
68019 4" General Service	3,402,000	\$0.435	\$1,479.87
68071 4" General Service	1,119,000	\$0.435	\$486.77
68017 6" General Service	31,563,000	\$0.435	\$13,729.91
Total Water Revenues			<u>\$2,075,123.28</u>
	Misc Charges		<u>\$10,833.00</u>
	Total Revenues		<u>\$2,085,956.28</u>
	Deduct: Revenues from E-2, Page 1		<u>(\$2,058,730.74)</u>
	Total Annualization Adjustment		<u>\$27,225.54</u>

000674

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 5 of 9

Preparer: Steven Dihel

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Water Customers			
Base Facility Charge			
68001 5/8" Residential Base Charge	67,688	\$5.11	\$345,885.68
68061 5/8" Residential Base Charge	5,515	\$5.11	\$28,181.65
68003 1" Residential Base Charge	38,221	\$12.71	\$485,788.91
68062 1" Residential Base Charge	664	\$12.71	\$8,439.44
68004 1.5" Residential Base Charge	180	\$25.45	\$4,581.00
68040 5/8" Multi Residential Base Charge	228	\$5.11	\$1,165.08
68042 1" Multi Residential Base Charge	108	\$12.71	\$1,372.68
68043 1.5" Multi Residential Base Charge	816	\$25.45	\$20,767.20
68044 2" Multi Residential Base Charge	821	\$40.72	\$33,431.12
68045 3" Multi Residential Base Charge	180	\$81.43	\$14,657.40
68046 4" Multi Residential Base Charge	24	\$127.27	\$3,054.48
68047 6" Multi Residential Base Charge	12	\$254.52	\$3,054.24
68048 8" Multi Residential Base Charge	13	\$457.57	\$5,948.41
68063 5/8" Irrigation Base Charge	36	\$5.11	\$183.96
68080 5/8" Irrigation Base Charge	11	\$5.11	\$56.21
68064 1" Irrigation Base Charge	85	\$12.71	\$1,080.35
68011 1.5" Irrigation Base Charge	24	\$25.45	\$610.80
68072 1.5" Irrigation Base Charge	12	\$25.45	\$305.40
68065 2" Irrigation Base Charge	12	\$40.72	\$488.64
68006 5/8" G. S. Irrigation Base Charge	794	\$5.11	\$4,057.34
68007 1" G. S. Irrigation Base Charge	1,891	\$12.71	\$24,034.61
68008 1.5" G. S. Irrigation Base Charge	390	\$25.45	\$9,925.50
68090 1.5" G. S. Irrigation Base Charge	12	\$25.45	\$305.40
68009 2" G. S. Irrigation Base Charge	265	\$40.72	\$10,790.80
68036 2" G. S. Irrigation Base Charge	48	\$40.72	\$1,954.56
68010 5/8" General Service Base Charge	1,007	\$5.11	\$5,145.77
68066 5/8" General Service Base Charge	12	\$5.11	\$61.32
68012 1" General Service Base Charge	751	\$12.71	\$9,545.21
68020 1" General Service Base Charge	12	\$12.71	\$152.52
68067 1" General Service Base Charge	48	\$12.71	\$610.08
68013 1.5" General Service Base Charge	321	\$25.45	\$8,169.45
68014 2" General Service Base Charge	349	\$40.72	\$14,211.28
68035 2" General Service Base Charge	48	\$40.72	\$1,954.56
68069 2" General Service Base Charge	12	\$40.72	\$488.64
68005 3" General Service Base Charge	12	\$81.43	\$977.16
68015 3" General Service Base Charge	49	\$81.43	\$3,990.07
68019 4" General Service Base Charge	24	\$127.27	\$3,054.48
68071 4" General Service Base Charge	12	\$127.27	\$1,527.24
68017 6" General Service Base Charge	24	\$254.52	\$6,108.48
68082 2" Fire Protection Annual Charge - flat rate	13	\$167.14	\$2,172.82
68083 2" Fire Protection Annual Charge - flat rate	1	\$167.14	\$167.14
68084 4" Fire Protection Annual Charge - flat rate	19	\$522.27	\$9,923.13
68085 4" Fire Protection Annual Charge - flat rate	5	\$522.27	\$2,611.35
68086 6" Fire Protection Annual Charge - flat rate	30	\$1,044.56	\$31,336.80
68087 6" Fire Protection Annual Charge - flat rate	2	\$1,044.56	\$2,089.12
68088 8" Fire Protection Annual Charge - flat rate	1	\$1,671.33	\$1,671.33
68089 8" Fire Protection Annual Charge - flat rate	4	\$1,671.33	\$6,685.32
Gallonge Charge per 1,000 Gallons			
68001 5/8" Residential	1,071,413,000	\$0.523	\$560,349.00
68061 5/8" Residential	82,977,000	\$0.523	\$43,396.97
68003 1" Residential	1,022,392,000	\$0.523	\$534,711.02
68062 1" Residential	12,428,000	\$0.523	\$6,499.84
68004 1.5" Residential	5,921,000	\$0.523	\$3,096.68
68040 5/8" Multi Residential	1,560,000	\$0.523	\$815.88
68042 1" Multi Residential	893,000	\$0.523	\$467.04
68043 1.5" Multi Residential	24,368,000	\$0.523	\$12,744.46
68044 2" Multi Residential	55,131,000	\$0.523	\$28,833.51
68045 3" Multi Residential	24,255,000	\$0.523	\$12,685.37
68046 4" Multi Residential	25,339,000	\$0.523	\$13,252.30
68047 6" Multi Residential	10,693,000	\$0.523	\$5,592.44
68048 8" Multi Residential	15,138,000	\$0.523	\$7,917.17
68063 5/8" Irrigation	201,000	\$0.523	\$105.12

000075

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 6 of 9

Preparer: Steven Dihel

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Water Customers			
<u>Gallons Charge per 1,000 Gallons</u>			
68080 5/8" Irrigation	8,000	\$0.523	\$4.18
68064 1" Irrigation	1,144,000	\$0.523	\$598.31
68011 1.5" Irrigation	2,122,000	\$0.523	\$1,109.81
68072 1.5" Irrigation	3,180,000	\$0.523	\$1,663.14
68065 2" Irrigation	3,341,000	\$0.523	\$1,747.34
68006 5/8" G. S. Irrigation	9,815,000	\$0.523	\$5,133.25
68007 1" G. S. Irrigation	47,275,000	\$0.523	\$24,724.83
68008 1.5" G. S. Irrigation	34,558,000	\$0.523	\$18,073.83
68090 1.5" G. S. Irrigation	152,000	\$0.523	\$79.50
68009 2" G. S. Irrigation	59,195,000	\$0.523	\$30,958.99
68036 2" G. S. Irrigation	3,686,000	\$0.523	\$1,927.78
68010 5/8" General Service	12,313,000	\$0.523	\$6,439.70
68066 5/8" General Service	73,000	\$0.523	\$38.18
68012 1" General Service	12,842,000	\$0.523	\$6,716.37
68020 1" General Service	138,000	\$0.523	\$72.17
68067 1" General Service	1,621,000	\$0.523	\$847.78
68013 1.5" General Service	13,334,000	\$0.523	\$6,973.68
68014 2" General Service	16,988,000	\$0.523	\$8,884.72
68035 2" General Service	2,750,000	\$0.523	\$1,438.25
68069 2" General Service	153,000	\$0.523	\$80.02
68005 3" General Service	781,000	\$0.523	\$408.46
68015 3" General Service	8,172,000	\$0.523	\$4,273.96
68019 4" General Service	3,402,000	\$0.523	\$1,779.25
68071 4" General Service	1,119,000	\$0.523	\$585.24
68017 6" General Service	31,563,000	\$0.523	\$16,507.45
Total Water Revenues			<u>\$2,494,307.11</u>
		Misc Charges	<u>\$10,833.00</u>
		Total Revenues	<u>\$2,505,140.11</u>

000076

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer [x]

Schedule E-2
 Page 7 of 9

Preparer: Steven Dihel

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

Class/ Meter Size	Test Year		Test Year		Test Year Revenue	
	1-1 to 7-31 Invoices/Gal	8-1 to 12-31 Invoices/Gal	Rate 1-1 to 7-31	Rate 8-1 to 12-31		
Sewer Customers						
Base Facility Charge						
68021	5/8" Residential Base Charge	40,106	28,794	\$11.12	\$11.35	\$772,790.62
68023	1" Residential Base Charge	14,761	10,544	\$11.12	\$11.35	\$283,816.72
68024	1.5" Residential Base Charge	2	0	\$11.12	\$11.35	\$22.24
68050	5/8" Multi Residential Base Charge	133	95	\$11.12	\$11.35	\$2,557.21
68052	1" Multi Residential Base Charge	63	45	\$27.78	\$28.35	\$3,025.89
68053	1.5" Multi Residential Base Charge	476	340	\$55.56	\$56.70	\$45,724.56
68054	2" Multi Residential Base Charge	469	352	\$88.89	\$90.71	\$73,619.33
68055	3" Multi Residential Base Charge	105	75	\$177.76	\$181.40	\$32,269.80
68056	4" Multi Residential Base Charge	14	10	\$277.76	\$283.45	\$6,723.14
68057	6" Multi Residential Base Charge	7	5	\$555.54	\$566.93	\$6,723.43
68058	8" Multi Residential Base Charge	7	6	\$888.85	\$907.07	\$11,664.37
68026	5/8" General Service Base Charge	483	353	\$11.12	\$11.35	\$9,377.51
68028	1" General Service Base Charge	408	292	\$27.78	\$28.35	\$19,612.44
68029	1.5" General Service Base Charge	162	121	\$55.56	\$56.70	\$15,861.42
68030	2" General Service Base Charge	189	135	\$88.89	\$90.71	\$29,046.06
68031	3" General Service Base Charge	29	20	\$177.76	\$181.40	\$8,783.04
68032	4" General Service Base Charge	21	15	\$277.76	\$283.45	\$10,084.71
68033	6" General Service Base Charge	7	5	\$555.54	\$566.93	\$6,723.43
68077	Residential Wholesale (3)	5,796	4,139	\$23.52	\$24.00	\$235,657.92
68078	Multi Residential Wholesale (4)	3,150	2,250	\$23.52	\$24.00	\$128,088.00
68079	Commercial Wholesale (5)	709	506	\$23.52	\$24.00	\$28,819.68
Gallonge Charge per 1,000 Gallons						
68021	5/8" Residential (10,000 Gallon Cap) (1) (2)	306,916,000	213,982,000	\$1.48	\$1.51	\$777,348.50
68023	1" Residential (10,000 Gallon Cap) (1) (2)	124,729,000	88,502,000	\$1.48	\$1.51	\$318,236.94
68024	1.5" Residential (10,000 Gallon Cap) (1) (2)	20,000	0	\$1.48	\$1.51	\$29.60
68050	5/8" Multi Residential	922,000	638,000	\$1.78	\$1.82	\$2,802.32
68052	1" Multi Residential	532,000	361,000	\$1.78	\$1.82	\$1,603.98
68053	1.5" Multi Residential	14,231,000	10,137,000	\$1.78	\$1.82	\$43,780.52
68054	2" Multi Residential	32,294,000	22,837,000	\$1.78	\$1.82	\$99,046.66
68055	3" Multi Residential	14,648,000	9,607,000	\$1.78	\$1.82	\$43,558.18
68056	4" Multi Residential	15,109,000	10,230,000	\$1.78	\$1.82	\$45,512.62
68057	6" Multi Residential	5,778,000	4,915,000	\$1.78	\$1.82	\$19,230.14
68058	8" Multi Residential	7,270,000	7,868,000	\$1.78	\$1.82	\$27,260.36
68026	5/8" General Service	5,528,000	4,057,000	\$1.78	\$1.82	\$17,223.58
68028	1" General Service	7,307,000	5,341,000	\$1.78	\$1.82	\$22,727.08
68029	1.5" General Service	5,566,000	4,403,000	\$1.78	\$1.82	\$17,920.94
68030	2" General Service	9,354,000	6,036,000	\$1.78	\$1.82	\$27,635.64
68031	3" General Service	5,915,000	2,602,000	\$1.78	\$1.82	\$15,264.34
68032	4" General Service	2,958,000	1,563,000	\$1.78	\$1.82	\$8,109.90
68033	6" General Service	18,661,000	12,902,000	\$1.78	\$1.82	\$56,698.22
Total Sewer Revenues						
						\$3,274,981.04
					Misc Charges	\$17,347.00
					Total Revenues	\$3,292,328.04
Revenues per General Ledger			3,287,485			
Adjustments			0			
Adjusted Revenues per GL			<u>3,287,485</u>			
Revenues per Above			3,292,328			
Unreconcilable Difference			(4,843)			
Unreconcilable Difference Percent			(0)			

- (1) Residential class customers have maximum monthly gallonage charge of 10,000 gallons.
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons
- (3) Bill Code 68077 consists of 12 invoices and roughly 828 units were billed per invoice
- (4) Bill Code 68078 consists of 12 invoices and roughly 450 units were billed per invoice
- (5) Bill Code 68079 consists of 12 invoices and roughly 101 units were billed per invoice

000077

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 8 of 9

Preparer: Steven Dihel

Explanation: Calculation of Sewer Revenues based on annualization of rates effective on July 10, 2005

Class / Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
Sewer Customers			
<u>Base Facility Charge</u>			
68021 5/8" Residential Base Charge	68,900	\$11.35	\$782,015.00
68023 1" Residential Base Charge	25,305	\$11.35	\$287,211.75
68024 1.5" Residential Base Charge	2	\$11.35	\$22.70
68050 5/8" Multi Residential Base Charge	228	\$11.35	\$2,587.80
68052 1" Multi Residential Base Charge	108	\$28.35	\$3,061.80
68053 1.5" Multi Residential Base Charge	816	\$56.70	\$46,267.20
68054 2" Multi Residential Base Charge	821	\$90.71	\$74,472.91
68055 3" Multi Residential Base Charge	180	\$181.40	\$32,652.00
68056 4" Multi Residential Base Charge	24	\$283.45	\$6,802.80
68057 6" Multi Residential Base Charge	12	\$566.93	\$6,803.16
68058 8" Multi Residential Base Charge	13	\$907.07	\$11,791.91
68026 5/8" General Service Base Charge	836	\$11.35	\$9,488.60
68028 1" General Service Base Charge	700	\$28.35	\$19,845.00
68029 1.5" General Service Base Charge	283	\$56.70	\$16,046.10
68030 2" General Service Base Charge	324	\$90.71	\$29,390.04
68031 3" General Service Base Charge	49	\$181.40	\$8,888.60
68032 4" General Service Base Charge	36	\$283.45	\$10,204.20
68033 6" General Service Base Charge	12	\$566.93	\$6,803.16
68077 Residential Wholesale (3)	9,935	\$24.00	\$238,440.00
68078 Multi Residential Wholesale (4)	5,400	\$24.00	\$129,600.00
68079 Commercial Wholesale (5)	1,215	\$24.00	\$29,160.00
<u>Gallage Charge per 1,000 Gallons</u>			
68021 5/8" Residential (10,000 Gallon Cap) (1) (2)	520,898,000	\$1.51	\$786,555.98
68023 1" Residential (10,000 Gallon Cap) (1) (2)	213,231,000	\$1.51	\$321,978.81
68024 1.5" Residential (10,000 Gallon Cap) (1) (2)	20,000	\$1.51	\$30.20
68050 5/8" Multi Residential	1,560,000	\$1.82	\$2,839.20
68052 1" Multi Residential	893,000	\$1.82	\$1,625.26
68053 1.5" Multi Residential	24,368,000	\$1.82	\$44,349.76
68054 2" Multi Residential	55,131,000	\$1.82	\$100,338.42
68055 3" Multi Residential	24,255,000	\$1.82	\$44,144.10
68056 4" Multi Residential	25,339,000	\$1.82	\$46,116.98
68057 6" Multi Residential	10,693,000	\$1.82	\$19,461.26
68058 8" Multi Residential	15,138,000	\$1.82	\$27,551.16
68026 5/8" General Service	9,585,000	\$1.82	\$17,444.70
68028 1" General Service	12,648,000	\$1.82	\$23,019.36
68029 1.5" General Service	9,969,000	\$1.82	\$18,143.58
68030 2" General Service	15,390,000	\$1.82	\$28,009.80
68031 3" General Service	8,517,000	\$1.82	\$15,500.94
68032 4" General Service	4,521,000	\$1.82	\$8,228.22
68033 6" General Service	31,563,000	\$1.82	\$57,444.66
Total Sewer Revenues			\$3,314,337.12
		Misc Charges	\$17,347.00
		Total Revenues	\$3,331,684.12
		Deduct: Revenues from E-2, Page 7	(\$3,292,328.04)
		Total Annualization Adjustment	\$39,356.08

- (1) Residential class customers have maximum monthly gallage charge of 10,000 gallons.
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons
- (3) Bill Code 68077 consists of 12 invoices and roughly 828 units were billed per invoice
- (4) Bill Code 68078 consists of 12 invoices and roughly 450 units were billed per invoice
- (5) Bill Code 68079 consists of 12 invoices and roughly 101 units were billed per invoice

000078

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 9 of 9

Preparer: Steven Dihel

Explanation: Calculation of Proposed Sewer Revenues.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
<u>Sewer Customers</u>			
<u>Base Facility Charge</u>			
68021 5/8" Residential Base Charge	68,900	\$13.71	\$944,619.00
68023 1" Residential Base Charge	25,305	\$13.71	\$346,931.55
68024 1.5" Residential Base Charge	2	\$13.71	\$27.42
68050 5/8" Multi Residential Base Charge	228	\$13.71	\$3,125.88
68052 1" Multi Residential Base Charge	108	\$34.23	\$3,696.84
68053 1.5" Multi Residential Base Charge	816	\$68.46	\$55,863.36
68054 2" Multi Residential Base Charge	821	\$109.53	\$89,924.13
68055 3" Multi Residential Base Charge	180	\$219.04	\$39,427.20
68056 4" Multi Residential Base Charge	24	\$342.26	\$8,214.24
68057 6" Multi Residential Base Charge	12	\$684.56	\$8,214.72
68058 8" Multi Residential Base Charge	13	\$1,095.28	\$14,238.64
68026 5/8" General Service Base Charge	836	\$13.71	\$11,461.56
68028 1" General Service Base Charge	700	\$34.23	\$23,961.00
68029 1.5" General Service Base Charge	283	\$68.46	\$19,374.18
68030 2" General Service Base Charge	324	\$109.53	\$35,487.72
68031 3" General Service Base Charge	49	\$219.04	\$10,732.96
68032 4" General Service Base Charge	36	\$342.26	\$12,321.36
68033 6" General Service Base Charge	12	\$684.56	\$8,214.72
68077 Residential Wholesale (3)	9,935	\$28.98	\$287,916.30
68078 Multi Residential Wholesale (4)	5,400	\$28.98	\$156,492.00
68079 Commercial Wholesale (5)	1,215	\$28.98	\$35,210.70
<u>Gallage Charge per 1,000 Gallons</u>			
68021 5/8" Residential (10,000 Gallon Cap) (1) (2)	520,898,000	\$1.82	\$948,034.36
68023 1" Residential (10,000 Gallon Cap) (1) (2)	213,231,000	\$1.82	\$388,080.42
68024 1.5" Residential (10,000 Gallon Cap) (1) (2)	20,000	\$1.82	\$36.40
68050 5/8" Multi Residential	1,560,000	\$2.20	\$3,432.00
68052 1" Multi-Residential	893,000	\$2.20	\$1,964.60
68053 1.5" Multi Residential	24,368,000	\$2.20	\$53,609.60
68054 2" Multi Residential	55,131,000	\$2.20	\$121,288.20
68055 3" Multi Residential	24,255,000	\$2.20	\$53,361.00
68056 4" Multi Residential	25,339,000	\$2.20	\$55,745.80
68057 6" Multi Residential	10,693,000	\$2.20	\$23,524.60
68058 8" Multi Residential	15,138,000	\$2.20	\$33,303.60
68026 5/8" General Service	9,585,000	\$2.20	\$21,087.00
68028 1" General Service	12,648,000	\$2.20	\$27,825.60
68029 1.5" General Service	9,969,000	\$2.20	\$21,931.80
68030 2" General Service	15,390,000	\$2.20	\$33,858.00
68031 3" General Service	8,517,000	\$2.20	\$18,737.40
68032 4" General Service	4,521,000	\$2.20	\$9,946.20
68033 6" General Service	31,563,000	\$2.20	\$69,438.60
Total Sewer Revenues			<u>\$4,000,660.66</u>
		Misc Charges	<u>\$17,347.00</u>
		Total Revenues	<u>\$4,018,007.66</u>

- (1) Residential class customers have maximum monthly gallage charge of 10,000 gallons.
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons
- (3) Bill Code 68077 consists of 12 invoices and roughly 828 units were billed per invoice
- (4) Bill Code 68078 consists of 12 invoices and roughly 450 units were billed per invoice
- (5) Bill Code 68079 consists of 12 invoices and roughly 101 units were billed per invoice

000079

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 2005
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 1
 Preparer: Steve Dihei

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Gen. Service Irrigation	(6) Irrigation	(7) Commercial	(8) Fire Protection	(9) Total
1	January	9,363	182	225	285	16		-	10,071
2	February	9,328	182	220	282	14		-	10,026
3	March	9,354	182	222	283	15		-	10,056
4	April	9,352	182	223	282	15		-	10,054
5	May	9,393	182	222	282	15		-	10,094
6	June	9,331	182	224	283	15		-	10,035
7	July	9,377	182	223	284	16		-	10,082
8	August	9,385	182	222	282	15		-	10,066
9	September	9,368	182	223	283	14		1	10,071
10	October	9,346	199	229	286	15		-	10,075
11	November	9,320	182	223	284	15		-	10,024
12	December	9,351	183	225	284	15		74	10,132
13	Total	112,268	2,202	2,681	3,400	180	-	75	120,806

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Gen. Service Irrigation	(6) Irrigation	(7) Commercial	(8) Fire Protection	(9) Total
1	January	7,878	183	189			1		8,251
2	February	7,795	183	183			1		8,162
3	March	7,829	183	184			1		8,197
4	April	7,823	183	184			1		8,191
5	May	7,852	183	186			1		8,222
6	June	7,823	183	186			1		8,193
7	July	7,878	183	187			1		8,247
8	August	7,885	183	186			1		8,254
9	September	7,881	183	188			1		8,253
10	October	7,870	200	191			1		8,262
11	November	7,833	183	187			1		8,204
12	December	7,874	184	190			1		8,249
13	Total	94,219	2,214	2,240	-	-	12	-	98,685

000080

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 1 of 2
 Preparer: Steve Dihel

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

(1) Type Charge	(2) Present		(3) Proposed		
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	
Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50	(1)
Violation Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50	(1)
Premises Visit Fee (in lieu of disconnection)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00	(1)

(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour

\$ 30.00
<u>1.5</u>
\$ 45.00
<u>0.5</u>
<u>\$ 22.50</u>

000081

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule: E-4
 Page 2 of 2
 Preparer: Steve Dihel

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

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00
Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)

(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour

\$ 30.00
1.5
<u>\$ 45.00</u>
0.5
<u>\$ 22.50</u>

000082

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities, Corp.
 Docket No.: 060258-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 1 of 1

Preparer: Steve Dihel

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

Line Number	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 18,796.00	\$ -	\$ -	\$ -	\$ 9,384.00	\$ 28,180.00
2	Other Charges as follows:					
3	Miscellaneous				3,104.00	
4	NSF Check Charge				2,900.00	
5	Cut-Off Charge				3,380.00	
6	Total Other Charges				\$ 9,384.00	

000083

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: E-6
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.50	Make: Dresser Model: 300	24
2	4.50	Make: Kennedy Model: K-81A	3
3	5.25	Make: Clow Model: 2500	6
4	5.25	Make: Clow Model: Medallion	1
5	5.25	Make: Darling Model: B-84-B	31
6	5.25	Make: Dresser Model: 300	18
7	5.25	Make: Kennedy Model: K-81A	9
8	5.25	Make: Mueller Model: 584N	4
9	5.25	Make: Mueller Model: Spr Cent 250	92
10	5.25	Make: Waterous Model: Pacer	472
11	5.25	Make: Waterous Model: WB-67	114
12	Total		774

000084

Private Fire Protection Service

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-7

Docket No.: 060258-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	3"	Commercial	2
2	4"	Commercial	19
3	6"	Commercial	53
4	8"	School	1

000085

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-8

Docket No.: 060258-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

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

(1) Line No.	(2) Type	(3) Description
1	Residential	Brantley Hills Court - water main extension
2	Residential	Horseshoe Drive - 2" service line extension

000086

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: E-9
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
--------------------	---------------------------	------------------------	---------------	--	--------------------------

1 The utility does not collect or pay any franchise taxes or fees, therefore, this schedule is not applicable.

000087

Service Availability Charges Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer [x]

Schedule E-10
 Page 1 of 1
 Preparer: Steve Dihel

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

Type Charge	(1)	(2)		(3)	(4)		(5)
		Water			Sewer		
		Present Charges	Proposed Charges		Present Charges	Proposed Charges	
System Capacity Charge							
Residential-per ERC (___ GPD)		N/A	N/A		\$570.00	\$570.00	
All others-per Gallon/Day		N/A	N/A		\$2.04	\$2.04	
Plant Capacity Charge							
Residential-per ERC (GPD)		\$225.00	\$225.00		\$225.00	\$225.00	
All others-per Gallon/Day		\$0.56	\$0.56		\$0.94	\$0.94	
Main Extension Charge							
Residential-per ERC (GPD)		N/A	N/A		N/A	\$300.00	
or-per Lot (_____ Front Footage)		N/A	N/A		N/A	N/A	
All others-per Gallon/Day		N/A	N/A		N/A	Actual Cost	[1]
or-per Front Foot		N/A	N/A		N/A	N/A	
Meter Installation Charge							
5/8" x 3/4"		\$60.00	\$150.00		N/A	N/A	
1"		\$110.00	Actual Cost	[1]	N/A	N/A	
1-1/2"		Actual Cost	Actual Cost	[1]	N/A	N/A	
2"		Actual Cost	Actual Cost	[1]	N/A	N/A	
All Others		Actual Cost	Actual Cost	[1]	N/A	N/A	
Service (Lateral) Installation Charge							
5/8" x 3/4"		Actual Cost	Actual Cost	[1]	Actual Cost	Actual Cost	[1]
1"		Actual Cost	Actual Cost	[1]	Actual Cost	Actual Cost	[1]
1-1/2"		Actual Cost	Actual Cost	[1]	Actual Cost	Actual Cost	[1]
2"		Actual Cost	Actual Cost	[1]	Actual Cost	Actual Cost	[1]
All Others		Actual Cost	Actual Cost	[1]	Actual Cost	Actual Cost	[1]
Back Flow Preventor Installation Charge							
5/8" x 3/4"		N/A	N/A		Actual Cost	Actual Cost	[1]
1"		N/A	N/A		Actual Cost	Actual Cost	[1]
1-1/2"		N/A	N/A		Actual Cost	Actual Cost	[1]
2"		N/A	N/A		Actual Cost	Actual Cost	[1]
All Others		N/A	N/A		Actual Cost	Actual Cost	[1]
Plan Review Charge		N/A	Actual Cost	[1]	N/A	Actual Cost	[1]
Inspection Charge		N/A	Actual Cost	[1]	N/A	Actual Cost	[1]
Guaranteed Revenue Charge							
With prepayment of Serv. Avail. Charges							
Residential-per ERC (_____ GPD)/Montl		N/A	N/A		N/A	N/A	
All others-per Gallon/Month		N/A	N/A		N/A	N/A	
Without prepayment of Serv. Avail. Charges							
Residential-per ERC (_____ GPD)/Montl		N/A	N/A		N/A	N/A	
All others-per Gallon/Month		N/A	N/A		N/A	N/A	
Allowance for Funds Prudently Invested (AF (if lines constructed by utility)		N/A	N/A		N/A	N/A	
Allowance for Funds Prudently Invested (AF		N/A	N/A		N/A	N/A	

[1] Actual cost is equal to the total cost incurred for services rendered.

000088

Guaranteed Revenues Received

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] or Projected []
Water [x] or Wastewater [x]

Schedule: E-11
Page 1 of 1
Preparer: Scott D. Fogelsanger

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

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
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Not applicable.

000089

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Sanlando Utilities Corporation

Schedule: E-12

Docket No.: 060258-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Water or Wastewater

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base [commodity], and extra capacity [demand] components under present and proposed rates. This study shall include rate of return by class and load [demand] research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Not applicable.

000090

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke

Schedule: E-13

Docket No.: 060261-WS

Page 1 of 1

Projected Test Year Ended:

Preparer: Scott D. Fogelsanger

Interim Final

Historical Projected

Water or Wastewater

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Not Applicable.

000091

Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Test Year Ended: 12/31/05
Interim Final
Historical Projected
Water or Wastewater

Schedule: E-14
Page 1 of 1
Preparer: Steve Dihel

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

The billing analysis schedules are contained in Volume II.

000092

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim Final
Historical Projected

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped (000)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000) (1)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-05	228.847		227.138	0.150	1.559	0.68 %
Feb-05	220.948		197.174	0.050	23.724	10.74
Mar-05	220.463		217.656	0.068	2.739	1.24
Apr-05	276.116		242.289	0.205	33.622	12.18
May-05	290.538		246.055	0.165	44.318	15.25
Jun-05	196.997		209.701	0.129	-12.833	(6.51)
Jul-05	238.128		203.230	0.159	34.739	14.59
Aug-05	264.105		248.327	1.862	13.916	5.27
Sep-05	247.599		213.942	0.128	33.529	13.54
Oct-05	210.852		201.621	0.137	9.094	4.31
Nov-05	228.913		209.820	0.340	18.753	8.19
Dec-05	227.088		211.408	0.131	15.549	6.85
Total	<u>2,850.594</u>	<u>0.000</u>	<u>2,628.361</u>	<u>3.524</u>	<u>218.709</u>	<u>7.67 %</u>

000093

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	Wekiva	Des Pinar	N/A	N/A		
Jan-05	36.511	9.059			45.570	none
Feb-05	25.480	8.219			33.699	
Mar-05	70.544	9.270			79.814	
Apr-05	65.383	8.922			74.305	
May-05	67.490	8.987			76.477	
Jun-05	75.168	12.353			87.521	
Jul-05	83.915	12.981			96.896	
Aug-05	76.513	11.721			88.234	
Sep-05	70.496	10.716			81.212	
Oct-05	76.150	12.355			88.505	
Nov-05	71.337	11.085			82.422	
Dec-05	69.647	10.298			79.945	
Total	788.634	125.966	-	-	914.600	-

Plans are not interconnected.

000094

Water Treatment Plant Data

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 060258-WS
 Test Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		
Design Capacity per Sanitary Survey Reports		<u>16,704,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>5/25/05</u>	<u>12,360,000</u>
3. Five-Day Max Month		
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/18/05</u>	<u>10,746,000</u>
	(2) <u>5/26/05</u>	<u>10,857,000</u>
	(3) <u>5/20/05</u>	<u>11,035,000</u>
	(4) <u>5/14/05</u>	<u>11,892,000</u>
	(5) <u>5/25/05</u>	<u>12,360,000</u>
	AVERAGE	<u>11,378,000</u>
5. Average Daily Flow		
	Max Month	<u>9,372,194</u>
	Annual	<u>7,809,847</u>
6. Required Fire Flow		
1250 gpm for 2 hours		
Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm		
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

000095

Wastewater Treatment Plant Data

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 060258-WS
 Test Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule F-4
 Page 1 of 1
 Preparer: Seldman, F.

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

Wekiva Plant	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>2,900,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>7/2005</u>	<u>2,706,935</u>
3. Average Annual Daily Flow		<u>2,160,641</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
(There is no record that this peak month was influenced by any abnormal infiltration)		
Woodlands/Des Pinar Plant	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>500,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>7/2005</u>	<u>418,742</u>
3. Average Annual Daily Flow		<u>345,112</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
(There is no record that this peak month was influenced by any abnormal infiltration)		

000096

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-5
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

1.	Total well capacity, gpm		18,369 gpm
	Firm Reliable well pumping capacity (largest well out), gpm		13,769 gpm
1.	Ground storage capacity, gal.		3,475,000 gallons
	Usable ground storage (90%), gal.		3,127,500 gallons
	Hydropneumatic storage capacity, gal.		10,000 gallons
	Usable hydropneumatic storage capacity (33.33%), gal.		3,333 gallons
	Total usable storage, gal.		3,130,833 gallons
1.	High service pumping capacity, gpm		19,050 gpm
	Firm Reliable high service pumping capacity (largest pump out), gpm		15,450 gpm
2.	Average day demand, maximum month		9,372,194 gpd
	Maximum day, maximum month demand		12,360,000 gpd
	Peak hour demand = 2 x maximum day		24,720,000 gpd
3.	Fire flow requirement	1250 gpm x 2 hours	150,000 gpd
4.	Unaccounted for water	7.67% of water pumped	599 gpd, avg
	Acceptable unaccounted for	12.50%	976 gpd, avg
	Excess unaccounted for		0 gpd, avg

5. Used & Useful Analysis:

The Sanlando water system consists of three separate water plants, each having supply, treatment, storage and pumping plant. However, the distribution systems of the areas served are interconnected and water does flow freely between them. Therefore, the plants can be evaluated as a single system. Each plant treats water with cascade aeration, chlorination and corrosion control. The system does have multiple storage tanks and high service pumping available. The capacities of these tanks and pumps are marginal compared to minimum requirements. Therefore, for purposes of determining used & useful, the system can be evaluated in its entirety or on a component basis.

The last time used & useful was fully evaluated for Sanlando was in Docket No. 900338-WS, based on a 1989 historic year. Since that time, there have been substantial changes in water use patterns. Although there are nearly 700 more customers in 2005 compared to 1989, the gallons of water pumped has decreased by 765 MG per year and the water sold has decreased by 475 MG per year. This conservation has affected both average and peak period consumption. Thus, although the components and capacity of the system have remained virtually unchanged, the facilities are able to serve more customers. In 1989, the MDD was 16.7 MGD. In 2005, it is 12.4 MGD. In 1989, the PSC found the water plant to be 100% used & useful. In 2005, it should also find the plant to be 100% used & useful regardless of the percentages that are determined by the formulas used for evaluation, so as not to penalize the Utility because of conservation.

The calculation of used & useful follows:

000097

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-5
Page 2 of 2
Preparer: Seldman, F.

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

Recap Schedules: A-5,A-9,B-13

6. On a total system basis, the used & useful evaluation is:

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 100.00%

A =	Peak demand	12,360,000	gpd
B =	Property needed to serve five years after TY	408,758	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess unaccounted for water	0	gpd
E =	Firm Reliable Capacity (12 hours)	9,913,680	gpd

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

On a component basis, used & useful is evaluated as follows:

7. Source of Supply and Water Treatment Plant

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 100.00%

A =	Peak demand = MDD	12,360,000	gpd
B =	Property needed to serve MDD five years after TY	408,758	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess unaccounted for water	2,174	gpd
E =	Firm Reliable Capacity (12 hours)	9,913,680	gpd

The above used & useful factor is applicable to all source of supply, and treatment accounts, as well as the associated land and structures.

8. Storage Plant

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 100.00%

A =	Peak demand = .25 x MDD	3,090,000	gpd
B =	Property needed to serve .25 x MDD five years after TY	102,189	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess unaccounted for water	0	gpd
E =	Firm Reliable Capacity (Usable storage)	3,130,833	gpd

The above used & useful factor is applicable to the reservoir & storage account,

9. High Service Pumping Plant

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 100.00%

A =	Peak demand = Peak hour demand = MDD x 2	24,720,000	gpd
B =	Property needed to serve peak hour demand five years after TY (2x 5 yr)	817,516	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess unaccounted for water	0	gpd
E =	Firm Reliable Capacity (High Service gpm* 1440)	22,248,000	gpd

The above used & useful factor is applicable to the high service pumps.

000098

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

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

Line No.		
Wekiva Plant		
1	(A)	Used and useful flow (000):
2		AADF - year 2005 <u>2,160,641</u>
3	(B)	Property needed for post test year period (see F-8) <u>59,700</u>
4	(C)	Permitted capacity <u>2,900,000</u>
5	(D)	Used and useful percentage <u>76.56%</u>
6	(E)	Non-used and useful percentage <u>23.44%</u>
7	[F]	Used and useful percentage for rate case purposes (see note). <u>100.00%</u>

NOTE: In Docket No. 900338-WS, the PSC recognized that the utility's expansion to 2.9 MGD capacity was a prudent economic decision and that if the used & useful evaluation was based simply on flows, the result would penalize the utility for making "what we consider to be an economically prudent decision" for an expansion "that was the result of DER [now DEP] requirements to insure adequate backup and wasteload allocation." All that has changed since then is an increase in the mathematical percent used & useful from 75% (per utility's filing) in 1989 based on MDD to 76% in 2005 based on AADF. The plant should still be considered 100% used & useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Woodlands/Des Pinar Plant

1	(A)	Used and useful flow (000):
2		AADF - year 2005 <u>345,112</u>
3	(B)	Property needed for post test year period (see F-8) <u>-</u>
4	(C)	Permitted capacity <u>500,000</u>
5	(D)	Used and useful percentage <u>69.02%</u>
6	(E)	Non-used and useful percentage <u>30.98%</u>
7	[F]	Used and useful percentage for rate case purposes (see note). <u>100.00%</u>

NOTE: Used & useful for this plant was last determined in Docket No. 900338-WS and was found to be 100% used & useful. In that case, the historic year was 1989 and the PSC found the system to be built out. . Since that case, as expected with a built out system, total demand has not shown much change, although the MDD has increased from .471 MGD in 1981 to .528 MGD in 2005. If the plant were to be evaluated in this case consistent with the method of evaluation in 1989, the plant would obviously remain 100% used & useful. However, in 1989, the plant, consistent with PSC policy, was evaluated based on the MDD. In this case, in accordance with new PSC policy expressed in Rule 25-30.432, the plant must be evaluated on the basis of AADF because the plant, unchanged from 1989, is permitted on an AADF basis. Thus, mathematically, the use & useful percentage would decrease from 100% in 1989 to 69% in 2005 with no significant change in total use, but an increase in MDD. This system is still built out and it is still as used & useful as it was in 1989. The utility should not be penalized in evaluating an existing facility constructed some 27 years before the policy change and in full use some 3 years prior to the policy change.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim Final
Historical Projected

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket No. 900338-WS.

000100

Margin Reserve Calculations

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 060258-WS
Test Year Ended: December 31, 2005
Interim [] Final [x]
Historical [x] Projected []

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	74 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1,112 gpd/ERC	**
PN =	Property needed expressed in U units	408,758 gpd/ERC	

* EG = MDD x .46%/1,112 gpd/ERC + 22.4 ERC from F-9

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

Wastewater Treatment & Related Facilities (Wekiva)

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	53 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	224 gpd/ERC	**
PN =	Property needed expressed in U units	59,700 gpd/ERC	

* EG = AADF x .32%/224 gpd/ERC + 22.4 ERC from F-9

** Based on 2005 AADF for both plants divided by average ERCs from Schedule F-10.

Distribution & Collection Systems

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 060258-WS
 Test Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

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

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

Line No.	(1)	(2)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2001	9,199	9,216	9,208	2,237,928,640	243,055	2,677,993,315	11,018	
2	2002	9,216	9,238	9,227	2,166,399,445	234,789	2,574,348,809	10,965	-0.49%
3	2003	9,238	9,263	9,251	2,030,203,850	219,470	2,390,721,156	10,893	-0.65%
4	2004	9,263	9,260	9,262	2,225,114,075	240,254	2,647,269,753	11,019	1.15%
5	2005	9,260	9,351	9,306	2,195,131,000	235,896	2,622,434,000	11,117	0.89%
Average Growth Through 4-Year Period (Col. 8)									0.46%

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

		X	Y
Constant:	10926.7133	1	11,018 Actual
X Coefficient:	25.1802087	2	10,965 Actual
R^2:	0.23496439	3	10,893 Actual
		4	11,019 Actual
		5	11,117 Actual
Projected 5 year growth	62 ERCs	10	11,179 Projected
Annual average growth	12		

In general, the Sanlando area is approaching buildout, as evidenced by the fairly constant flows and ERCs. However, there is a new 112 lot development (Gallimore) being developed beginning in 2006. This is in addition to .46% annual average growth calculated above. (The R^2 in the regression equation is not of sufficient statistical value to use the regressed projection.) The Gallimore development equates to 22.4 ERC/yr.

000102

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 060258-MS
 Test Year Ended: December 31, 2005
 Interim [] Final [x]
 Historical [x] Projected []

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

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

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	2001	7,688	7,700	7,694	1,662,081,773	216,023	1,913,081,300	8,856	
2	2002	7,700	7,713	7,707	1,617,756,538	209,921	1,868,690,734	8,902	0.52%
3	2003	7,713	7,718	7,716	1,520,068,486	197,015	1,772,039,560	8,994	1.04%
4	2004	7,718	7,720	7,719	1,717,045,461	222,444	1,972,797,213	8,869	-1.40%
5	2005	7,720	7,874	7,797	1,633,294,456	209,477	1,882,431,292	8,986	1.33%
Average Growth Through 5-Year Period (Col. 8)									0.32%

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

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

Constant:	8853.15036	1	8,856	Actual
X Coefficient:	22.7692436	2	8,902	Actual
R^2:	0.0700872	3	8,994	Actual
		4	8,869	Actual
		5	8,986	Actual
		10	9,081	Projected

Projected 5 year growth 95 ERCs
 Annual average growth 19

In general, the Sanlando area is approaching buildout, as evidenced by the fairly constant flows and ERCs. However, there is a new 112 lot development (Gallimore) being developed beginning in 2006. This is in addition to .32% annual average growth calculated above. (The R^2 in the regression equation is not of sufficient statistical value to use the regressed projection.) The Gallimore development is in the Wekiva WWTP area. It equates to 22.4 ERC/yr

000103

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$15,392,075	(\$189,106) A	\$15,202,969	A-5
2	Utility Land & Land Rights	123,772	0	123,772	A-5
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(8,283,471)	(69,341) B	(8,352,812)	A-9
6	Less: CIAC	(11,463,717)	0	(11,463,717)	A-12
7	Accumulated Amortization of CIAC	7,208,315	0	7,208,315	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	115,186	0	115,186	A-17
12	Total Rate Base	<u>\$3,092,160</u> =====	<u>(\$258,447)</u> =====	<u>\$2,833,713</u> =====	

000104

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule: A-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$22,423,326	\$189,106 A	\$22,612,432	A-6
2	Utility Land & Land Rights	202,552	0	202,552	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(10,546,485)	69,341 B	(10,477,144)	A-10
6	Less: CIAC	(12,337,150)	0	(12,337,150)	A-12
7	Accumulated Amortization of CIAC	8,278,582	0	8,278,582	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	291,995	0	291,995	A-17
12	Total Rate Base	<u>\$8,312,820</u> =====	<u>\$258,447</u> =====	<u>\$8,571,267</u> =====	

000105

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: A-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Water	(3) Wastewater
1	Utility Plant in Service:		
2	<u>[A] Allocation of Common Plant [Based on No. of ERCs]:</u>		
3	Acct. 348.5 - Computers Allocated & Water Plant Allocated	(\$189,106)	
4	Acct. 398.5 - Computers Allocated & Water Plant Allocated		\$189,106
5	Total Adjustment A	(\$189,106)	\$189,106
6	Accumulated Depreciation:		
7	<u>[B] Allocation of Accumulated Depreciation of Common Plant [Based on No. of ERCs]:</u>		
8	Acct. 348.5 - Computers Allocated & Water Plant Allocated	(\$69,341)	
9	Acct. 398.5 - Computers Allocated & Water Plant Allocated		\$69,341
10	Total Adjustment B	(\$69,341)	\$69,341
11	Total Rate Base Adjustments	(\$258,447)	\$258,447

000106

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule[s]
1	OPERATING REVENUES	\$2,052,465	\$33,492	A \$2,085,957	\$239,493	E \$2,325,450	B-4
2	Operation & Maintenance	\$1,408,097	\$174,176	B \$1,582,273		\$1,582,273	B-5
3	Depreciation, net of CIAC Amort.	181,254	(360)	C 180,894		180,894	B-13
4	Amortization	5,313	0	5,313		5,313	
5	Taxes Other Than Income	227,119	6,034	D 233,153	13,533	F 246,686	B-15
6	Provision for Income Taxes	35,074	0	35,074	34,061	G 69,135	C-1
7	OPERATING EXPENSES	\$1,856,857	\$179,850	\$2,036,707	\$47,594	\$2,084,301	
8	NET OPERATING INCOME	\$195,608	(\$146,358)	\$49,250	\$191,899	\$241,149	
9	RATE BASE	\$3,092,689		\$2,833,713		\$2,833,713	
10	RATE OF RETURN	6.32%		1.74%		8.51%	

000107

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Saniando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: B-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule[s]
1	OPERATING REVENUES	\$3,287,485	\$44,199	A \$3,331,684	\$441,802	E \$3,773,486	B-4
2	Operation & Maintenance	\$1,997,793	\$167,948	B \$2,165,741		\$2,165,741	B-6
3	Depreciation, net of CIAC Amort.	291,577	360	C 291,937		291,937	B-14
4	Amortization	2,205	0	2,205		2,205	
5	Taxes Other Than Income	305,428	5,552	D 310,980	24,321	F 335,301	B-15
6	Provision for Income Taxes	126,411	0	126,411	122,476	G 248,887	C-1
7	OPERATING EXPENSES	\$2,723,414	\$173,860	\$2,897,274	\$146,797	\$3,044,071	
8	NET OPERATING INCOME	\$564,071	(\$129,661)	\$434,410	\$295,005	\$729,415	
9	RATE BASE	\$8,312,820		\$8,571,267		\$8,571,267	
10	RATE OF RETURN	6.79%		5.07%		8.51%	

000108

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim [x] Final []
 Historical [x] or Projected []

Schedule: B-3
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	[1] Description	[2] Water	[3] Wastewater
1	Utility Test Year Adjustments		
2	<u>[A] Operating Revenues:</u>		
3	Adjustment to reconcile to the billing analysis.	\$6,266	\$4,843
4	Adjustment to annualize for the July 10, 2005 rate increase.	27,226	39,356
5	Total Operating Revenues	\$33,492	\$44,199
6	<u>[B] Operation & Maintenance Expenses:</u>		
7	Increase in salaries and wages.	\$61,999	\$48,793
8	Increase in employee benefits.	5,863	4,615
9	Increase in purchased power costs.	106,314	114,540
10	Total Operation & Maintenance Adjustments	\$174,176	\$167,948
11	<u>[C] Depreciation Expense:</u>		
12	Associated with the allocation of the common plant.	(\$360)	\$360
15	Total Depreciation Expense Adjustments	(\$360)	\$360
20	<u>[D] Taxes Other Than Income:</u>		
21	Increase in payroll taxes.	\$4,527	\$3,563
22	Increase in regulatory assessment fees to reflect per books revenue adjustment.	1,507	1,989
23	Total Taxes Other Than Income Adjustments	\$6,034	\$5,552
24	Total Utility Test Year Adjustments	(\$146,358)	(\$129,661)
25	Adjustments Associated with Requested Revenue Increase		
26	<u>[E] Operating Revenues:</u>		
27	Adjustment to reflect requested revenue increase	\$239,493	\$441,802
30	<u>[F] Taxes Other Than Income:</u>		
31	Increase in regulatory assessment fees associated with revenue increase.	\$13,533	\$24,321
32	<u>[G] Provision for Income Taxes:</u>		
33	Increase in income taxes associated with revenue increase.	\$34,061	\$122,476
34	Total Adjustments Associated with Requested Revenue Increase	\$191,899	\$295,005

000109

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim[x] Final []
 Historical [x] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater	Adjusted for Increase Water	Increase Wastewater
1	Current Tax Expense	C-2	\$277,519	(\$201,624)	\$75,895	(\$15,894)	\$91,788	\$69,135	\$248,887
2	Deferred Income Tax Expense	C-5	224,870	(13,140)	211,730	105,950	105,780	0	0
3	ITC Realized This Year	C-7	0	0	0	0	0	0	0
4	ITC Amortization	C-7	0	0	0	0	0	0	0
5	Parent Debt Adjustment	C-8	0	0	0	0	0	0	0
6	Total Income Tax Expense		<u>\$502,389</u>	<u>(\$214,764)</u>	<u>\$287,625</u>	<u>\$90,056</u>	<u>\$197,568</u>	<u>\$69,135</u>	<u>\$248,887</u>

000110

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Saniando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical or Projected

Schedule: C-2
 Page 1 of 1
 Preparer: Scott D. Fogelsanger

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater	Adjusted for Increase Water	Wastewater
1	Net Utility Operating Income [Sch. B-1]	\$759,679	(\$276,019)	\$483,660	\$49,250	\$434,410	\$310,284	\$978,304
2	Add: Income Tax Expense [Sch. B-1]	161,485		161,485	35,074	126,411	0	0
3	Subtotal	\$921,164	(\$276,019)	\$645,145	\$84,324	\$560,821	\$310,284	\$978,304
4	Less: Interest Charges [Sch. C-3]	(442,978)	0	(442,978)	(126,293)	(316,685)	(126,293)	(316,685)
5	Taxable Income	\$478,186	(\$276,019)	\$202,167	(\$41,969)	\$244,136	\$183,991	\$661,619
Schedule M Adjustments:								
6	Permanent Differences [From Sch. C-4]	\$34,919	(\$34,919)	\$0	\$0	\$0	\$0	\$0
7	Timing Differences [From Sch. C-5]	224,870	(224,870)	0	0	0	0	0
8	Total Schedule M Adjustments	\$259,789	(\$259,789)	\$0	\$0	\$0	\$0	\$0
9	State Taxable Income	\$737,975	(\$535,808)	\$202,167	(\$41,969)	\$244,136	\$183,991	\$661,619
10	Less: State Income Tax Exemption	(5,000)	0	(5,000)	(2,798)	(2,202)	(2,798)	(2,202)
11	State Taxable Income [Adjusted]	\$732,975	(\$535,808)	\$197,167	(\$44,767)	\$241,934	\$181,193	\$659,417
12	State Income Tax [5.5% of Line 11]	\$40,314	(\$29,469)	\$10,845	(\$2,462)	\$13,306	\$9,966	\$36,268
13	Limited by NOL	0	0	0	0	0	0	0
14	Credits	0	0	0	0	0	0	0
15	Current State Income Taxes	\$40,314	(\$29,469)	\$10,845	(\$2,462)	\$13,306	\$9,966	\$36,268
16	Federal Taxable Income [Line 9 - Line 15]	\$697,661	(\$506,339)	\$191,322	(\$39,507)	\$230,830	\$174,025	\$625,351
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes [Line 16 x Line 17]	\$237,205	(\$172,155)	\$65,049	(\$13,432)	\$78,482	\$59,169	\$212,619
19	Less: Investment Tax Credit Realized This Year [Sch. C-7]	0	0	0	0	0	0	0
20	Current Federal Inc. Taxes [Line 18 - Line 19]	\$237,205	(\$172,155)	\$65,049	(\$13,432)	\$78,482	\$59,169	\$212,619
Summary:								
21	Current State Income Taxes [Line 15]	\$40,314	(\$29,469)	\$10,845	(\$2,462)	\$13,306	\$9,966	\$36,268
22	Current Federal Income Taxes [Line 20]	237,205	(172,155)	65,049	(13,432)	78,482	59,169	212,619
23	Total Current Income Tax Expense [To C-1]	\$277,519	(\$201,624)	\$75,894	(\$15,894)	\$91,788	\$69,135	\$248,887

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

000111

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Sanlando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/05	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	6,452,442.00	56.58%	6.65%	3.76%
2	Short Term Debt	218,896.00	1.92%	5.01%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	4,440,151.00	38.93%	11.78%	4.59%
5	Customer Deposits	121,871.00	1.07%	6.00%	0.06%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	171,620.00	1.50%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10	Total	<u>11,404,980.00</u>	<u>100.00%</u>		<u>8.51%</u>

Note: Since the equity ratio is less than 40.00%, an 11.78% cost rate has been used.

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

000112

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Saalando Utilities Corporation
Docket No.: 060258-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1
Preparer: Kirsten E. Weeks

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

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Balance 12/31/05	Balance 12/31/04	Thirteen Month Average	Reconciliation Adjustments Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/05		
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(126,572,660)	58.07%	6,452,442	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,304,027)	1.97%	218,896	
3	Preferred Stock	-	-	-	-	0.00%	0	
4	Common Equity	92,611,247	88,963,597	91,510,699	(87,070,548)	39.96%	4,440,151	
5	Customer Deposits	125,339	118,402	121,871	-	0.00%	121,871	
6	Tax Credits - Zero Cost	-	-	-	-	0.00%	0	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	0	
8	Accumulated Deferred Income Taxes	42,548	300,691	171,620	-	0.00%	171,620	
9	Other (Explain)	-	-	-	-	0.00%	0	
10	Total	<u>231,990,325</u>	<u>220,953,905</u>	<u>229,352,215</u>	<u>(217,947,235)</u>	<u>100.00%</u>	<u>11,404,980</u>	

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

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

Recap Schedules: D-1

000113

Rate Schedule

Florida Public Service Commission

Company: Santando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water or Wastewater

Schedule: E-1
 Page 1 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Class/Meter Size	(2) Test Year Rates	(4) Proposed Rates
WATER			
Residential Service - Rate Schedule RS:			
Base Facility Charges:			
1	5/8" x 3/4"	\$4.25	\$4.74
2	3/4"	\$6.36	\$7.09
3	1"	\$10.58	\$11.81
4	1 1/2"	\$21.19	\$23.65
5	2"	\$33.90	\$37.84
6	3"	\$67.79	\$75.66
Gallage Charges:			
7	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.485
General Service - Rate Schedule GS:			
Base Facility Charges:			
8	5/8" x 3/4"	\$4.25	\$4.74
9	3/4"	\$6.36	\$7.09
10	1"	\$10.58	\$11.81
11	1 1/2"	\$21.19	\$23.65
12	2"	\$33.90	\$37.84
13	3"	\$67.79	\$75.66
14	4"	\$105.95	\$118.15
15	6"	\$211.89	\$236.49
16	8"	\$380.93	\$425.15
Gallage Charges:			
17	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.485
Bulk Sales - Rate Schedule BS:			
Base Facility Charges:			
18	5/8" x 3/4"	\$4.25	\$4.74
19	3/4"	\$6.36	\$7.09
20	1"	\$10.58	\$11.81
21	1 1/2"	\$21.19	\$23.65
22	2"	\$33.90	\$37.84
23	3"	\$67.79	\$75.66
24	4"	\$105.95	\$118.15
25	6"	\$211.89	\$236.49
26	8"	\$380.93	\$425.15
Gallage Charges:			
27	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.485
Multi-Residential Service - Rate Schedule MS:			
Base Facility Charges:			
28	5/8" x 3/4"	\$4.25	\$4.74
29	3/4"	\$6.36	\$7.09
30	1"	\$10.58	\$11.81
31	1 1/2"	\$21.19	\$23.65
32	2"	\$33.90	\$37.84
33	3"	\$67.79	\$75.66
34	4"	\$105.95	\$118.15
35	6"	\$211.89	\$236.49
36	8"	\$380.93	\$425.15
Gallage Charges:			
37	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.485
Fire Protection Service:			
Line Size			
38	1 1/2"	\$86.96	\$96.99
39	2"	\$139.15	\$155.30
40	3"	\$278.27	\$310.35
41	4"	\$434.80	\$485.28
42	6"	\$869.61	\$970.56
43	8"	\$1,391.41	\$1,552.94

000114

Rate Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water or Wastewater

Schedule: E-1
 Page 2 of 2
 Preparer: Scott D. Fogelsanger

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

Line No.	(1) Class/Meter Size	(2) Test Year Rates	(4) Proposed Rates
WASTEWATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	All Sizes	\$11.35	\$12.87
Gallonage Charges:			
2	Per 1,000 Gallons [Maximum 10,000 gallons per month]	\$1.51	\$1.71
<u>General Service - Rate Schedule GS:</u>			
Base Facility Charges:			
3	5/8" x 3/4"	\$11.35	\$12.87
4	3/4"	\$17.01	\$19.29
5	1"	\$28.35	\$32.16
6	1 1/2"	\$56.70	\$64.32
7	2"	\$90.71	\$102.90
8	3"	\$181.40	\$205.77
9	4"	\$283.45	\$321.53
10	6"	\$566.93	\$643.10
11	8"	\$907.07	\$1,028.94
Gallonage Charges:			
12	All Consumption [Per 1,000 Gallons]	\$1.82	\$2.06
<u>Multi-Residential Service - Rate Schedule MS:</u>			
Base Facility Charges:			
13	5/8" x 3/4"	\$11.35	\$12.87
14	3/4"	\$17.01	\$19.29
15	1"	\$28.35	\$32.16
16	1 1/2"	\$56.70	\$64.32
17	2"	\$90.71	\$102.90
18	3"	\$181.40	\$205.77
19	4"	\$283.45	\$321.53
20	6"	\$566.93	\$643.10
21	8"	\$907.07	\$1,028.94
Gallonage Charges:			
22	All Consumption [Per 1,000 Gallons]	\$1.82	\$2.06
<u>Wastewater Bulk Service - Rate Schedule BS:</u>			
Base Facility Charges:			
23	6"	\$566.93	\$642.84
24	8"	\$907.07	\$1,028.53
Gallonage Charges:			
25	All Consumption [Per 1,000 Gallons]	\$1.88	\$2.06
<u>Wastewater Flat Rate Service - Rate Schedule FR:</u>			
Base Facility Charges:			
26	Residential Single Family	\$24.00	\$27.22
27	Multiple Dwelling Unit	\$24.00	\$27.22
28	General Service, Per ERC	\$24.00	\$27.22

000115

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3

Preparer: Steven Dihel

Explanation: Calculation of Water Revenues on test year customers adjusted for approved interim rate increase.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Water Customers			
Base Facility Charge			
68001 5/8" Residential Base Charge	67,688	\$4.74	\$320,841.12
68061 5/8" Residential Base Charge	5,515	\$4.74	\$26,141.10
68003 1" Residential Base Charge	38,221	\$11.81	\$451,390.01
68062 1" Residential Base Charge	664	\$11.81	\$7,841.84
68004 1.5" Residential Base Charge	180	\$23.65	\$4,257.00
68040 5/8" Multi Residential Base Charge	228	\$4.74	\$1,080.72
68042 1" Multi Residential Base Charge	108	\$11.81	\$1,275.48
68043 1.5" Multi Residential Base Charge	816	\$23.65	\$19,298.40
68044 2" Multi Residential Base Charge	821	\$37.84	\$31,066.64
68045 3" Multi Residential Base Charge	180	\$75.66	\$13,618.80
68046 4" Multi Residential Base Charge	24	\$118.25	\$2,838.00
68047 6" Multi Residential Base Charge	12	\$236.49	\$2,837.88
68048 8" Multi Residential Base Charge	13	\$425.15	\$5,526.95
68063 5/8" Irrigation Base Charge	36	\$4.74	\$170.64
68080 5/8" Irrigation Base Charge	11	\$4.74	\$52.14
68064 1" Irrigation Base Charge	85	\$11.81	\$1,003.85
68011 1.5" Irrigation Base Charge	24	\$23.65	\$567.60
68072 1.5" Irrigation Base Charge	12	\$23.65	\$283.80
68065 2" Irrigation Base Charge	12	\$37.84	\$454.08
68006 5/8" G. S. Irrigation Base Charge	794	\$4.74	\$3,763.56
68007 1" G. S. Irrigation Base Charge	1,891	\$11.81	\$22,332.71
68008 1.5" G. S. Irrigation Base Charge	390	\$23.65	\$9,223.50
68090 1.5" G. S. Irrigation Base Charge	12	\$23.65	\$283.80
68009 2" G. S. Irrigation Base Charge	265	\$37.84	\$10,027.60
68036 2" G. S. Irrigation Base Charge	48	\$37.84	\$1,816.32
68010 5/8" General Service Base Charge	1,007	\$4.74	\$4,773.18
68066 5/8" General Service Base Charge	12	\$4.74	\$56.88
68012 1" General Service Base Charge	751	\$11.81	\$8,869.31
68020 1" General Service Base Charge	12	\$11.81	\$141.72
68067 1" General Service Base Charge	48	\$11.81	\$566.88
68013 1.5" General Service Base Charge	321	\$23.65	\$7,591.65
68014 2" General Service Base Charge	349	\$37.84	\$13,206.16
68035 2" General Service Base Charge	48	\$37.84	\$1,816.32
68069 2" General Service Base Charge	12	\$37.84	\$454.08
68005 3" General Service Base Charge	12	\$75.66	\$907.92
68015 3" General Service Base Charge	49	\$75.66	\$3,707.34
68019 4" General Service Base Charge	24	\$118.25	\$2,838.00
68071 4" General Service Base Charge	12	\$118.25	\$1,419.00
68017 6" General Service Base Charge	24	\$236.49	\$5,675.76
68082 2" Fire Protection Annual Charge - flat rate	13	\$155.30	\$2,018.90
68083 2" Fire Protection Annual Charge - flat rate	1	\$155.30	\$155.30
68084 4" Fire Protection Annual Charge - flat rate	19	\$485.28	\$9,220.32
68085 4" Fire Protection Annual Charge - flat rate	5	\$485.28	\$2,426.40
68086 6" Fire Protection Annual Charge - flat rate	30	\$970.56	\$29,116.80
68087 6" Fire Protection Annual Charge - flat rate	2	\$970.56	\$1,941.12
68088 8" Fire Protection Annual Charge - flat rate	1	\$1,552.94	\$1,552.94
68089 8" Fire Protection Annual Charge - flat rate	4	\$1,552.94	\$6,211.76
Gallons Charge per 1,000 Gallons			
68001 5/8" Residential	1,071,413,000	\$0.485	\$519,635.31
68061 5/8" Residential	82,977,000	\$0.485	\$40,243.85
68003 1" Residential	1,022,392,000	\$0.485	\$495,860.12
68062 1" Residential	12,428,000	\$0.485	\$6,027.58
68004 1.5" Residential	5,921,000	\$0.485	\$2,871.69
68040 5/8" Multi Residential	1,560,000	\$0.485	\$756.60
68042 1" Multi Residential	893,000	\$0.485	\$433.11
68043 1.5" Multi Residential	24,368,000	\$0.485	\$11,818.48
68044 2" Multi Residential	55,131,000	\$0.485	\$26,738.54
68045 3" Multi Residential	24,255,000	\$0.485	\$11,763.68
68046 4" Multi Residential	25,339,000	\$0.485	\$12,289.42
68047 6" Multi Residential	10,693,000	\$0.485	\$5,186.11
68048 8" Multi Residential	15,138,000	\$0.485	\$7,341.93
68063 5/8" Irrigation	201,000	\$0.485	\$97.49

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Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 3

Preparer: Steven Dihel

Explanation: Calculation of Water Revenues on test year customers adjusted for approved interim rate increase.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Water Customers			
<u>Gallons Charge per 1,000 Gallons</u>			
68080 5/8" Irrigation	8,000	\$0.485	\$3.88
68064 1" Irrigation	1,144,000	\$0.485	\$554.84
68011 1.5" Irrigation	2,122,000	\$0.485	\$1,029.17
68072 1.5" Irrigation	3,180,000	\$0.485	\$1,542.30
68065 2" Irrigation	3,341,000	\$0.485	\$1,620.39
68006 5/8" G. S. Irrigation	9,815,000	\$0.485	\$4,760.28
68007 1" G. S. Irrigation	47,275,000	\$0.485	\$22,928.38
68008 1.5" G. S. Irrigation	34,558,000	\$0.485	\$16,760.63
68090 1.5" G. S. Irrigation	152,000	\$0.485	\$73.72
68009 2" G. S. Irrigation	59,195,000	\$0.485	\$28,709.58
68036 2" G. S. Irrigation	3,686,000	\$0.485	\$1,787.71
68010 5/8" General Service	12,313,000	\$0.485	\$5,971.81
68066 5/8" General Service	73,000	\$0.485	\$35.41
68012 1" General Service	12,842,000	\$0.485	\$6,228.37
68020 1" General Service	138,000	\$0.485	\$66.93
68067 1" General Service	1,621,000	\$0.485	\$786.19
68013 1.5" General Service	13,334,000	\$0.485	\$6,466.99
68014 2" General Service	16,988,000	\$0.485	\$8,239.18
68035 2" General Service	2,750,000	\$0.485	\$1,333.75
68069 2" General Service	153,000	\$0.485	\$74.21
68005 3" General Service	781,000	\$0.485	\$378.79
68015 3" General Service	8,172,000	\$0.485	\$3,963.42
68019 4" General Service	3,402,000	\$0.485	\$1,649.97
68071 4" General Service	1,119,000	\$0.485	\$542.72
68017 6" General Service	31,563,000	\$0.485	\$15,308.06
Total Water Revenues			<u>\$2,314,541.77</u>
		Misc Charges	<u>\$10,833.00</u>
		Total Revenues	<u>\$2,325,374.77</u>

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Company: Sanlando Utilities Corporation
 Docket No.: 060258-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 3

Preparer: Steven Dihel

Explanation: Calculation of Sewer Revenues on test year customers adjusted for approved interim rate increase.

Class/ Meter Size		Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Sewer Customers				
Base Facility Charge				
68021	5/8" Residential Base Charge	68,900	\$12.87	\$886,743.00
68023	1" Residential Base Charge	25,305	\$12.87	\$325,675.35
68024	1.5" Residential Base Charge	2	\$12.87	\$25.74
68050	5/8" Multi Residential Base Charge	228	\$12.87	\$2,934.36
68052	1" Multi Residential Base Charge	108	\$32.16	\$3,473.28
68053	1.5" Multi Residential Base Charge	816	\$64.32	\$52,485.12
68054	2" Multi Residential Base Charge	821	\$102.90	\$84,480.90
68055	3" Multi Residential Base Charge	180	\$205.77	\$37,038.60
68056	4" Multi Residential Base Charge	24	\$321.53	\$7,716.72
68057	6" Multi Residential Base Charge	12	\$643.10	\$7,717.20
68058	8" Multi Residential Base Charge	13	\$1,028.94	\$13,376.22
68026	5/8" General Service Base Charge	836	\$12.87	\$10,759.32
68028	1" General Service Base Charge	700	\$32.16	\$22,512.00
68029	1.5" General Service Base Charge	283	\$64.32	\$18,202.56
68030	2" General Service Base Charge	324	\$102.90	\$33,339.60
68031	3" General Service Base Charge	49	\$205.77	\$10,082.73
68032	4" General Service Base Charge	36	\$321.53	\$11,575.08
68033	6" General Service Base Charge	12	\$643.10	\$7,717.20
68077	Residential Wholesale (3)	9,935	\$27.22	\$270,430.70
68078	Multi Residential Wholesale (4)	5,400	\$27.22	\$146,988.00
68079	Commercial Wholesale (5)	1,215	\$27.22	\$33,072.30
Gallage Charge per 1,000 Gallons				
68021	5/8" Residential (10,000 Gallon Cap) (1) (2)	520,898,000	\$1.71	\$890,735.58
68023	1" Residential (10,000 Gallon Cap) (1) (2)	213,231,000	\$1.71	\$364,625.01
68024	1.5" Residential (10,000 Gallon Cap) (1) (2)	20,000	\$1.71	\$34.20
68050	5/8" Multi Residential	1,560,000	\$2.06	\$3,213.60
68052	1" Multi Residential	893,000	\$2.06	\$1,839.58
68053	1.5" Multi Residential	24,368,000	\$2.06	\$50,198.08
68054	2" Multi Residential	55,131,000	\$2.06	\$113,569.86
68055	3" Multi Residential	24,255,000	\$2.06	\$49,965.30
68056	4" Multi Residential	25,339,000	\$2.06	\$52,198.34
68057	6" Multi Residential	10,693,000	\$2.06	\$22,027.58
68058	8" Multi Residential	15,138,000	\$2.06	\$31,184.28
68026	5/8" General Service	9,585,000	\$2.06	\$19,745.10
68028	1" General Service	12,648,000	\$2.06	\$26,054.88
68029	1.5" General Service	9,969,000	\$2.06	\$20,536.14
68030	2" General Service	15,390,000	\$2.06	\$31,703.40
68031	3" General Service	8,517,000	\$2.06	\$17,545.02
68032	4" General Service	4,521,000	\$2.06	\$9,313.26
68033	6" General Service	31,563,000	\$2.06	\$65,019.78
Total Sewer Revenues				\$3,755,854.97
Misc Charges				\$17,347.00
Total Revenues				\$3,773,201.97

- (1) Residential class customers have maximum monthly gallage charge of 10,000 gallons.
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons
- (3) Bill Code 68077 consists of 12 invoices and roughly 828 units were billed per invoice
- (4) Bill Code 68078 consists of 12 invoices and roughly 450 units were billed per invoice
- (5) Bill Code 68079 consists of 12 invoices and roughly 101 units were billed per invoice

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