

ORIGINAL

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE, *OF COUNSEL*
WAYNE L. SCHIEFFELBEIN, *OF COUNSEL*

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

REPLY TO CENTRAL FLORIDA OFFICE

July 10, 2006

HAND DELIVERY

MARTIN S. FRIEDMAN, A.
VALERIE L. LORD
BRIAN J. STREIBER

RECEIVED-FPSC
06 JUL 10 PM 2:21
COMMISSION CLERK

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

RE: Docket No. 060258-WS; Sanlando Utilities Corp.'s Application for Rate Increase in Seminole County, Florida
Our File No.: 30057.116

Dear Ms. Bayo:

The following are the Utility's responses to the Commission Staff's June 7, 2006, correspondence identifying deficiencies in the MFRs:

Rule 25-30.437. Florida Administrative Code (F.A.C.), requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Further, Rule 25-30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report to the Commission.

- 1. Schedule A-11, Schedule of Water and Wastewater Contributions in Aid of Construction.
- 2. Schedule A-12, Schedule of Contributions in Aid of Construction by Classification.

The utility is required to provide the water and wastewater contributions in aid of construction (CIAC) balances for the year ending December 31, 2004. The balances provided by Sanlando do not equal the balance reflected in its 2004 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation fo the balances in the 2004 Annual Report and the MFR Schedules A-11 & A-12.

RESPONSE: Please refer to Exhibit "A" attached hereto.

MP _____
DM 5
FR _____
R _____
L _____
C _____
A _____
R _____
A _____
I _____
I _____

DOCUMENT NUMBER-DATE

06071 JUL 10 06

FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 2

3. Schedule A-13, Schedule of Water and Wastewater Accumulated Amortization of CIAC.
4. Schedule A-14, Schedule of Accumulated Amortization - CIAC

The utility is required to provide the water and wastewater accumulated amortization of CIAC balance for the year ending December 31, 2004. The balances provided by Sanlando do not equal the balance reflected in its 2004 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2004 Annual Report and the MFR Schedules A-13 & A-14.

RESPONSE: Please refer to Exhibit "A" attached hereto.

5. Schedule A-18, Comparative Balance Sheet - Assets
6. Schedule A-19, Comparative Balance Sheet - Equity Capital & Liabilities

The utility is required to provide the balances of all assets for the year ending December 31, 2004. The balances provided by Sanlando do not equal the balance reflected in its 2004 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2004 Annual Report and the MFR Schedules A-18 & A-19. It appears that these corrections will impact deferred debits used for the working capital allowance and the accumulated deferred income taxes in the capital structure.

RESPONSE: Please refer to Exhibit "A" attached hereto. Schedules A18 & A19 properly reflect Sanlando's balance sheet information. The information contained in the 2004 and 2005 annual reports is incorrect and will need to be corrected and re-filed. Therefore, the deficiencies are not deficiencies, but rather indicate that our annual reports are incorrect.

7. Schedule D-1, Requested Cost of Capital.
8. Schedule D-2, Reconciliation of Capital Structure Requested Rate Base.

Rule 25-30.436 (4) (g), F.A.C., requires that the provisions of Rule 25-30.433, F.A.C., shall be followed in preparing the Utility's Application. Specifically, Rule 25-30.433 (3), F.A.C., requires that used and useful debit deferred taxes shall be offset against used and useful credit deferred taxes, with any resulting net credit deferred balance included in the capital structure calculations and any resulting net debit balance included as a separate line item in the rate base calculation. Further, Rule 25-30.433 (4), F.A.C., requires that the averaging method used by the Commission

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 3

to calculate cost of capital shall be a 13-month average for Class A utilities.

On these schedules, the utility did not offset the debit accumulated deferred income taxes reflected on MFR Schedule A-18 with the utility's credit accumulated deferred income taxes on MFR Schedule A-19. Sanlando only included the simple average credit deferred income taxes in the capital structure, instead of the 13-month average net credit deferred income tax balance.

RESPONSE: Please refer to Exhibit "B" attached hereto.

9. Schedule F-7, Used and Useful Calculations.

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

Sanlando stated that the distribution and collection lines serving customers are almost totally contributed (emphasis added) and an allowance for property needed for growth is not necessary. The utility also stated this conclusion was reached in Docket No. 900338-WS. Because the distribution and collection lines are not entirely contributed, the utility must complete this schedule as required by the above instructions.

RESPONSE: The characterization of the distribution and collection lines as "almost entirely contributed" only infers that the common trunk lines connecting communities served are in whole or in part funded by the utility. These trunk lines serve all of the several communities within the Sanlando service area and are, due to their necessity to serve the area as a whole, 100% used and useful. The distribution and collection lines serving the lots within each of the communities are 100% wholly contributed by the developers of those communities, with two exceptions. In 2005, at the request of many of the existing homeowners located on Brantley Hills Ct. and a portion of Sand Lake Road near Horseshoe Drive, areas not on the central system, the utility extended service for which each lot that hooks up pays the service availability charge. There are only 20 lots which have not hooked up. The existing homes on these 20 lots are on individual wells. These 20 lots are the only lots in the Sanlando area for which line are not contributed. Sanlando serves nearly 8,000

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 4

customers in numerous non-related communities. There is no benefit to be gained to warrant the cost and effort associated with counting those nearly 8,000 lots to come up with an exact base number to compare to the customer count when as stated, 100% of the cost of the lines serving all except 20 lots are contributed.

Maps forwarded to ECF
10. Rule 25-30.440 (1)(a), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a detailed map showing the location and size of the applicant's distribution and collection lines as well as its plant sites. The utility provided a map that does not show the location of the plant sites. Please provide a map showing additional information as detailed in the rule.

RESPONSE: Please refer to Exhibit "C" attached hereto, which are the maps of the water and wastewater systems showing the location of the plant sites.

11. Rule 25-30.440 (2), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. The Utility provided a list of chemicals used for wastewater treatment that does not have the dosage rates utilized for treatment. Please provide a list of chemicals that has the dosage rates utilized for wastewater treatment as required by this rule.

RESPONSE: Please refer to Exhibit "D" attached hereto.

12. Rule 25-30.440 (8), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the Utility's capital or expense accounts. The Utility provided a list of employees that does not completely reconcile to the employees reflected in Utilities, Inc.'s cost allocation manuals for June 30, 2005, September 30, 2005, and December 31, 2005. Further, the total salaries from the 2005 Cost Allocation Manuals are greater than the total water and wastewater salaries reflected in the MFR Schedules B-7 and/or B-8. Staff believes the difference between them may be the amount that was capitalized by the Utility. However, the Cost Allocation Manuals and the list provided by the Utility do not reflect which employee's salaries were capitalized. Thus, please provide a list that has an explanation of each employee's salary allocation method to the Utility's capital or expense accounts as required by this Rule.

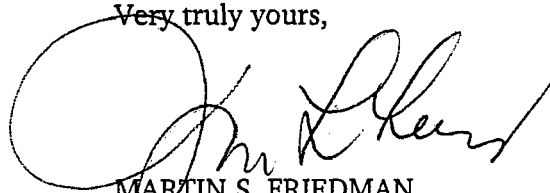
RESPONSE: Please refer to Exhibit "E" attached hereto.

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
July 10, 2006
Page 5

Enclosed also for filing are fifteen copies of revised MFR schedules A-11, A-12, A-13, A-14, B-1, B-2, B-3, B-15, C-1, C-2, D-1, D-2, E-1, E-2, pages 5 of 9, 6 of 9, and 9 of 9, and Interim Rate Schedules B-1, B-2, B-3, C-1, C-2, D-1, D-2, E-1 and E-2.

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

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/mp
Enclosures

cc: Jennifer Brubaker, Esquire, Office of General Counsel (w/o enclosures) (by hand delivery)
Mr. Marshall Willis, Division of Economic Regulation (w/enclosures) (by hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/enclosures) (by hand delivery)
Ms. Patti Daniel, Division of Economic Regulation (w/enclosures) (by hand delivery)
Mr. Stan Reiger, Division of Economic Regulation (w/enclosures) (by hand delivery)
Mr. Bart Fletcher, Division of Economic Regulation (w/enclosures) (by hand delivery)
Mr. Steve Lubertozzi (w/enclosures)
Mr. Holly Roth (w/enclosures)
Mr. John Hoy (w/enclosures)
Mr. Patrick C. Flynn (w/enclosures)
Mr. Frank Seidman (w/enclosures)
Mr. Scott D. Fogelsanger (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\SANLANDO\(.116) 2005 RATE CASE\PSC Clerk 02 (deficiency responses).ltr.wpd



301 Organization	480
302 Franchises	232519
303 Land and Land Rights	123772
304 Structures and Improvements	360578
305 Collecting and Impounding Reservoirs	0
306 Lake, River and Other Intakes	0
307 Wells and Springs	690937
308 Infiltration Galleries and Tunnels	0
309 Supply Mains	0
310 Power Generation Equipment	0
311 Pumping Equipment	1438589
320 Water Treatment Equipment	381065
330 Distribution Reservoirs and Standpipes	1059782
331 Transmission and Distribution Mains	7348101
333 Services	1217606
334 Meters and Meter Installations	1233204
335 Hydrants	676222
336 Backflow Prevention Devices	0
339 Other Plant Miscellaneous Equipment	0
340 Office Furniture and Equipment	69916
341 Transportation Equipment	331270.5
342 Stores Equipment	0
343 Tools, Shop and Garage Equipment	277806
344 Laboratory Equipment	17125
345 Power Operated Equipment	0
346 Communication Equipment	71341
347 Miscellaneous Equipment	0
348 Other Tangible Plant	392372
	15922686

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
EQUIN BALANCES

MFR Account Number	Description	Amount	Account Number - AR (W-40) Column (f)	Description	Amount
Schedule A-5	Schedule A-5				
301.1	Organization	480		Organization	480
301.2	Franchises	217,765	302	Land and Land Rights	317,762
304.2	Structures & Improvements	46,000	303	Land and Land Rights	124,752
307.2	Wells & Springs	106,895	304	Structures and Improvements	356,368
311.2	Pumping Equipment	681,329	305	Collecting and Impounding Reservoirs	-
303.3	Land & Land Rights	71,578	306	Lake, River and Other Inakes	-
320.3	Structures & Improvements	249,473	307	Wells and Springs	-
330.3	Water Treatment Equipment	378,055	308	Stiffness Chlorine and Thimble	681,329
331.4	Transmission and Distribution Main	1,035,916	309	Power Generation Equipment	-
333.4	Services	7,082,036	310	Pumping Equipment	1,258,640
335.4	Meters & Meter Installations	1,193,916	311	Water Treatment Equipment	378,055
305.5	Hydrants	1,188,291	312	Distribution Reservoir and Standpipe	1,035,916
306.5	Structures & Improvements	1,188,291	313	Transmission and Distribution Main	1,193,916
304.5	Land & Land Rights	2,194	313	Meters and Meter Installations	1,188,291
340.5	Office Furniture & Equipment	790	314	Hydrants	1,188,291
391.5	Transportation Equipment	64,459	315	Other Plant Miscellaneous Equipment	644,525
340.5	Tools, Shop, & Garage Equipment	311,877	315	Backflow Preventing Device	-
344.5	Laboratory Equipment	15,220	316	Other Plant Miscellaneous Equipment	1,258,640
348.5	Communication Equipment	71,341	317	Office Furniture and Equipment	71,341
		432,165	342	Transportation Equipment	68,210
		15,254,748	343	Tools, Shop and Garage Equipment	311,877
			344	Laboratory Equipment	260,316
			345	Power Operated Equipment	15,220
			346	Communication Equipment	-
			347	Miscellaneous Equipment	-
			348	Miscellaneous Equipment	71,341
				TOTAL WATER PLANT	432,165
					15,254,748

MFR Account Number	Description	Amount	Account Number - AR (W-40) Column (f)	Description	Amount
Schedule A-6	Schedule A-6				
351.1	Organization	429		Organization	429
351.1	Franchises	87,819	351	Land and Land Rights	87,819
351.2	Land & Land Right	202,552	352	Franchises	202,552
351.2	Structures & Improvements	2,035,889	353	Land and Land Rights	2,391,913
351.2	Collecting Sewers - Force	210,601	354	Structures and Improvements	-
351.2	Collecting Sewers - Gravity	7,019,383	355	Power Generation Equipment	-
351.2	Special Collecting Structures	266,024	360	Collection Sewers - Force	210,601
380.4	Treatment & Disposal Equipment	4,602,974	361	Collection Sewers - Gravity	7,019,383
382.4	Outfall Sewer Lines	6,687,974	362	Special Collecting Structures	-
366.6	Reuse Services	756	362	Services to Customers	-
375.6	Reuse Meters and Installations	2,685	363	Flow Measuring Device	-
391.5	Transportation & Distribution System	6,687,974	364	Flow Measuring Installation	-
391.5	Transportation Equipment	57,823	365	Reuse Services	756
393.5	Tools, Shop, & Garage Equipment	331,877	366	Reuse Meters and Meter Installations	2,685
398.5	Communication Equipment	92,021	367	Receiving Wells	756
		22,527,690	370	Pumping Equipment	2,685
			371	Reuse Distribution Reservoirs	-
			375	Discharge System	-
			380	Treatment and Disposal Equipment	6,687,974
			381	Plant Sewers	4,802,974
			382	Outfall Sewer Lines	664,005
			389	Other Plant Miscellaneous Equipment	-
			391	Office Furniture and Equipment	57,823
			392	Power Generation Equipment	331,877
			393	Tools, Shop and Garage Equipment	79,577
			394	Laboratory Equipment	-
			395	Power Operated Equipment	-
			396	Communication Equipment	92,021
			397	Miscellaneous Equipment	-
			398	Other Tangible Plant	-
				TOTAL SEWER PLANT	22,527,690
				(1) Rounding Error	-
					22,527,690

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 66258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/04 BALANCES

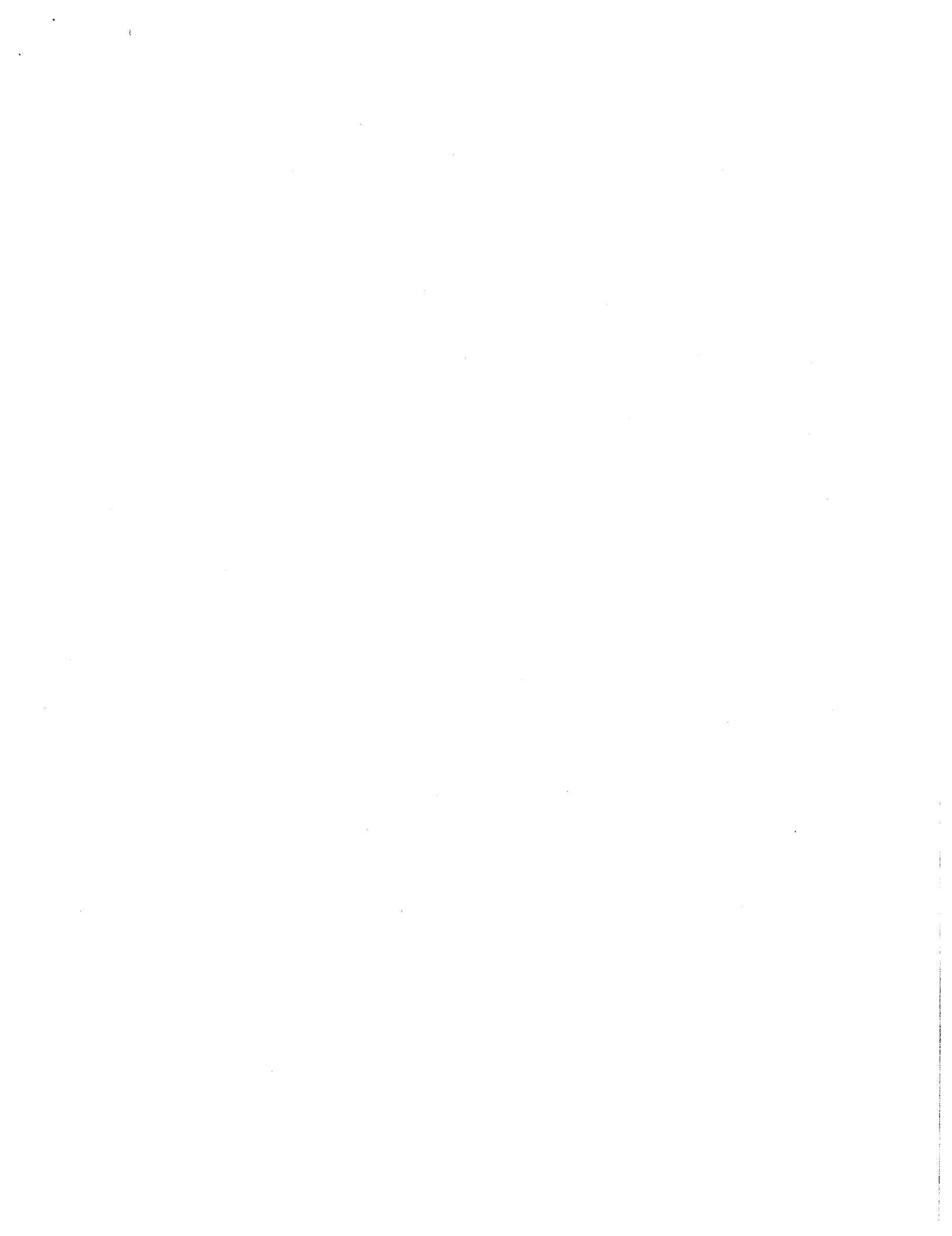
MFR Account Number	Description	Amount	Account Number - AR	Description	Amount
Schedule A-9					
108.2	Accumulated Depreciation - UPIS		W-6(b) Column (f)		
304.2	Accumulated Depreciation - Structures & Improvements	6,279	304	Structures and Improvements	
307.2	Accumulated Depreciation - Wells & Springs	411,483	305	Collecting and Impounding Reservoirs	176,425
311.2	Accumulated Depreciation - Pumping Equipment	1,059,243	306	Lake, River and Other Intakes	-
304.3	Accumulated Depreciation - Structures & Improvements	170,146	307	Wells and Springs	-
320.3	Accumulated Depreciation - Water Treatment Equipment	152,004	308	Infiltration Galleries and Tunnels	411,483
330.4	Accumulated Depreciation - Distribution Reservoirs & Stand Pits	575,453	309	Supply Mains	-
331.4	Accumulated Depreciation - Transmission and Distribution Main	3,207,778	310	Power Generation Equipment	-
333.4	Accumulated Depreciation - Services	549,542	311	Pumping Equipment	-
334.4	Accumulated Depreciation - Meters and Meter Installation	1,098,395	320	Water Treatment Equipment	1,059,243
335.4	Accumulated Depreciation - Hydrants	318,908	330	Distribution Reservoirs and Standpipes	152,004
304.5	Accumulated Depreciation - Structures & Improvements	32	331	Transmission and Distribution Mains	575,453
340.5	Accumulated Depreciation - Office Furniture & Equipment	27,370	333	Services	3,207,778
341.5	Accumulated Depreciation - Transportation Equipment	262,286	334	Meters and Meter Installations	3,207,778
343.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	53,436	335	Hydrants	549,542
344.5	Accumulated Depreciation - Laboratory Equipment	2,132	336	Backflow Prevention Devices	1,098,395
346.5	Accumulated Depreciation - Communication Equipment	29,523	339	Other Plant Miscellaneous Equipment	318,908
348.5	Accumulated Depreciation - Other Tangible Plant	157,635	340	Office Furniture and Equipment	-
	WATER - TOTAL ACCUMULATED DEPRECIATION	8,081,645	341	Transportation Equipment	27,402
			342	Stores Equipment	262,286
			343	Tools, Shop and Garage Equipment	-
			344	Laboratory Equipment	53,436
			345	Power Operated Equipment	29,523
			346	Communication Equipment	-
			347	Miscellaneous Equipment	2,132
			348	Other Tangible Plant	-
				WATER - TOTAL ACCUMULATED DEPRECIATION	157,635
					8,081,645
Schedule A-10					
108.1	Accumulated Depreciation - UPIS		S-6(b) Column (f)		
353.2	Accumulated Depreciation - Structures & Improvements	1,377,050	354	Structures and Improvements	1,566,410
360.2	Accumulated Depreciation - Collection Sewers - Force	2,295	355	Power Generation Equipment	-
361.2	Accumulated Depreciation - Collection Sewers - Gravity	3,852,291	360	Collection Sewers - Force	2,295
354.4	Accumulated Depreciation - Structures & Improvements	189,560	361	Collection Sewers - Gravity	3,852,290
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	3,330,650	362	Special Collecting Structures	-
382.4	Accumulated Depreciation - Outfall Lines	513,081	364	Services to Customers	-
366.6	Accumulated Depreciation - Reuse Services	38	364	Flow Measuring Devices	-
367.6	Accumulated Depreciation - Reuse Meters and Installation	(1,252)	365	Flow Measuring Installations	-
375.6	Accumulated Depreciation - Reuse Transmission and Distribution	441,367	366	Reuse Services	38
390.5	Accumulated Depreciation - Office Furniture & Equipment	113,862	367	Reuse Meters and Meter Installations	(1,252)
391.5	Accumulated Depreciation - Transportation Equipment	262,286	370	Receiving Wells	-
393.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	116,484	371	Pumping Equipment	-
394.5	Accumulated Depreciation - Laboratory Equipment	-	375	Reuse Transmission and Distribution System	-
396.5	Accumulated Depreciation - Communication Equipment	71,082	380	Treatment and Disposal Equipment	441,367
	SEWER - TOTAL ACCUMULATED DEPRECIATION	10,268,594	381	Plant Sewers	3,330,651
			382	Outfall Sewer Lines	-
			389	Other Plant Miscellaneous Equipment	513,081
			390	Office Furniture and Equipment	-
			391	Transportation Equipment	113,862
			392	Stores Equipment	262,286
			393	Tools, Shop and Garage Equipment	-
			394	Laboratory Equipment	116,484
			395	Power Operated Equipment	-
			396	Communication Equipment	-
			397	Miscellaneous Equipment	71,082
			398	Other Tangible Plant	-
				SEWER - TOTAL ACCUMULATED DEPRECIATION	10,268,594

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/04 BALANCES

MFR Account Number	Description	Amount	Account Number - AR	Description	Amount
Schedule A-12			F-2(b) Column (e)		
	Contributions in Aid of Construction Water		271	Contributions in Aid of Construction	22,973,638
	Undistributed	384,143		• Plus: Commission Ordered Adjustment for Water	340,475
	Tax	54,679		• Plus: Commission Ordered Adjustment for Sewer	465,424
	Structures (Source of Supply)	28,725		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	23,779,537
	Wells & Springs	531,892			
	Structures (Pumping)	11,159			
	Pumping Equipment	960,655			
	Structures (WTP)	203,615			
	Water Treatment Equipment	256,069			
	Dist. Reservoirs & Standpipes	830,775			
	Trans. & Distr. Mains	5,784,505			
	Service Lines	923,145			
	Meters	891,082			
	Meter Installations	31,932			
	Hydrants	551,513			
	Total Water CIAC	11,443,889			
	Contributions in Aid of Construction Sewer				
	Undistributed	487,531			
	Buildings & Structures	213,854			
	WWTP	3,680,129			
	Service Lines	83,237			
	Force or Vacuum Lines	64,574			
	Mains	5,592,608			
	Outfall Lines	517,710			
	Tax	47,991			
	Lift Stations	1,546,415			
	Manholes	101,798			
	Total Sewer CIAC	12,335,667			
271	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	23,779,536			
Schedule A-14					
272	Accumulated Amortization - CIAC		F-2(b) Acct 271 Column (e)	Accumulated Amortization of Contributions in Aid of Construction	14,985,951
	Water	6,399,244		• Plus: Commission Ordered Adjustment for Water	74,462
	Tax	1,164		• Plus: Commission Ordered Adjustment for Sewer	103,908
	Structures (Source of Supply)	1,778		TOTAL ACCUMULATED AMORTIZATION CIAC	15,164,321
	Wells & Springs	35,222			
	Structures (Pumping)	691			
	Pumping Equipment	96,258			
	Structures (WTP)	12,604			
	Water Treatment Equipment	23,303			
	Dist. Reservoirs & Standpipes	45,133			
	Trans. & Distr. Mains	266,317			
	Service Lines	46,118			
	Meters	89,280			
	Meter Installations	3,199			
	Hydrants	24,544			
	Total Accumulated Amortization of CIAC - WATER	7,045,155			
272	Accumulated Amortization - CIAC				
	Sewer	7,501,383			
	Buildings & Structures	13,381			
	WWTP	210,251			
	Service Lines	4,138			
	Force or Vacuum Lines	4,305			
	Mains	244,949			
	Outfall Lines	34,512			
	Tax	844			
	Lift Stations	101,938			
	Manholes	3,545			
	Total Accumulated Amortization of CIAC - SEWER	8,119,166			
	TOTAL ACCUMULATED AMORTIZATION CIAC	15,164,321			

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/04 BALANCES

MFR Account Number	Description	Amount	Account Number - AR	Description	Amount
			W-4(a) Column (f)	TOTAL WATER PLANT	155,547.5
	Schedule A-18		S-4(e) Column (f)	TOTAL SEWER PLANT	225,248.3
Line 1	Utility Plant in Service	37,882,238		Utility Plant in Service	37,882,237
Line 2	Construction Work in Progress	335,305	F-7: 105(f)	Construction Work in Progress	335,305
Line 3	Utility Plant Acquisition Adjustment (net)	-	F-7: 114(f)	Acquisition Adjustment	-
Line 4	Other Utility Plant Adjustments	-		Other Utility Plant Adjustments - NONE	-
Line 5	GROSS UTILITY PLANT	38,217,543		GROSS UTILITY PLANT	38,217,542
Line 6	Less: Accumulated Depreciation	(18,350,238)	F-8: 108(c)	Less: Accumulated Depreciation	(18,350,238)
	NET UTILITY PLANT	19,867,305		NET UTILITY PLANT	19,867,304
Line 7	Cash	-	F-1(a): 131(e)	Cash	-
Line 8	Special Deposits	150	F-1(a): 132(e)	Special Deposits	150
Line 9	A/R less Accum. Prov. For Uncollectable Accts	579,741	F-1(a): 141-144(e)	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable	592,377
Line 10	Customer Accounts Receivable	-			
Line 11	A/R Other	-			
Line 12	Allowance for Bad Debt	-			
Line 13	Materials and Supplies	12,636			
Line 14	Misc. Current & Accrued Assets	-			
Line 15	TOTAL CURRENT ASSETS	592,527		TOTAL CURRENT ASSETS	592,527
Line 16	Unamortized Debt Discount & Exp.	-	F-1(b) Acct No. 186 column (e)	Misc. Deferred Debts	50,050
Line 17	Prelim Survey & Investigation Charges	-	F-8 Acct No. 110 column (e)	Accumulated Amortization	(41,418)
Line 18	Cleaning Accounts	-		TOTAL DEFERRED DEBITS	8,632
Line 19	Deferred Rate Case Expense	-			
Line 20	Other Deferred Debts	50,050			
Line 21	Accumulated Deferred Income Taxes	(41,418)			
Line 22	Accumulated Deferred Income Taxes	-			
Line 23	TOTAL DEFERRED DEBITS	8,632			
Line 24	TOTAL ASSETS	20,468,464		TOTAL ASSETS	20,468,463
Schedule A-19	Schedule A-19				
Line 1	Common Stock Issued	3,575	F-2(a): 201(e)	Common Stock Issued	3,575
Line 2	Preferred Stock Issued	-			
Line 3	Additional Paid in Capital	8,312,107	F-2(a): 211(e)	Other Paid - In Capital	8,312,107
Line 4	Retained Earnings	3,272,883	F-2(a): 214-215(e)	Retained Earnings	3,900,410
Line 5	Other Equity Capital	-		*** less: NET ADJ. TO BE DUE TO COMM. ORDERED ADJ.	(627,527)
Line 6	TOTAL EQUITY CAPITAL	11,588,565		TOTAL EQUITY CAPITAL	11,588,565
Line 7	Bonds	-	F-2(a): 221(e)	Bonds	-
Line 8	Reacquired Bonds	-	F-2(a): 222(e)	Reacquired Bonds	-
Line 9	Advances from Associated Companies	-	F-2(a): 223(e)	Advances from Associated Companies	-
Line 10	Other Long Term Debt	-	F-2(a): 224(e)	Other Long Term Debt	-
Line 11	TOTAL LONG TERM DEBT	-		TOTAL LONG TERM DEBT	-
Line 12	Accounts Payable	9,918	F-2(a): 231(e)	Accounts Payable	9,918
Line 13	Notes Payable	-			
Line 14	Accounts Payable to Associated Companies	6,956	F-2(a): 233(e)	Accounts Payable to Associated Companies	6,956
Line 15	Customer Deposits	118,402	F-2(a): 235(e)	Customer Deposits	118,402
Line 16	Accrued Taxes	91,570	F-2(a): 236(e)	Accrued Taxes	91,570
Line 17	Accrued Interest on Other Liabilities	(4,729)	F-2(a): 237(e)	Accrued Interest	(4,729)
Line 18	Accrued Dividends	-			
Line 19	Misc. Current and Accrued Liabilities	-			
Line 20	TOTAL CURRENT & ACCRUED LIABILITIES	222,117		TOTAL CURRENT & ACCRUED LIABILITIES	222,117
Line 22	Advances for Construction	-	F-2(b) Acct No. 251 Column (e)	Unamortized Premiums on Debt	-
Line 23	Other Deferred Credits	-	F-2(b) Acct No. 252 Column (e)	Advances for Construction	-
Line 24	Accumulated Deferred Income Taxes	-	F-2(b) Acct No. 253 Column (e)	Other Deferred Credits	-
Line 24	Operating Reserves	-	F-2(b) Acct No. 255 Column (e)	Accumulated Deferred Income Taxes	-
Line 26	TOTAL DEF CREDITS & OPER. RESERVES	-	F-2(b) Acct No. 261-265 Column (e)	Operating Reserves	-
Line 27	CIAC	23,779,556		TOTAL DEF CREDITS & OPER. RESERVES	-
Line 28	Less: Acc. Amort. Of CIAC	(15,164,322)		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	23,779,557
				less: TOTAL ACCUMULATED AMORTIZATION CIAC	(15,164,321)
			F-2(b) Acct No. 281 Column (e)	Accumulated Deferred Income Taxes- Accelerated Depreciation	102,192
			F-2(b) Acct No. 282 Column (e)	Accumulated Deferred Income Taxes- Other	16,259
			F-1(b) Acct No. 190 Column (e)	Accumulated Deferred Income Taxes	(75,903)
Line 29	Accumulated Deferred Income Taxes	42,548	Line 29	Accumulated Deferred Income Taxes	42,548
				TOTAL EQUITY CAPITAL & LIABILITIES	
Line 30	TOTAL EQUITY CAPITAL & LIABILITIES	20,468,464		Subtotal	20,468,466
				rounding error	(2)
				TOTAL EQUITY CAPITAL & LIABILITIES	20,468,464
Schedule A-11	Recap of Schedule A-12 & Schedule A-19 Please see above		***Note:	*** Adjustment to Retained Earnings due to Commission Ordered Adjustments	
				Plus: Adjustment for WATER CIAC	340,475
				Plus: Adjustment for SEWER CIAC	465,424
				Less: Adjustment for Accum. WATER CIAC	(74,462)
				Less: Adjustment for Accum. SEWER CIAC	(103,908)
Schedule A-13	Recap of Schedule A-14 and Schedule A-19			NET ADJ. TO BE DUE TO COMM. ORDERED ADJ.	627,529



SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
Schedule A-5					
301.1	Organization	480	3011001	Organization	480
					<u>480</u>
302.1	Franchises	232,519	3021002	Franchises	232,519
					<u>232,519</u>
303.2	Land & Land Rights	46,000	3033020	Land & Land Rights (Pump Plant)	46,000
					<u>46,000</u>
304.2	Structures & Improvements	108,846	3042011	Structures & Improvements - Supply Source	34,728
			3043021	Structures & Improvements - Pump Plant	74,118
					<u>108,846</u>
307.2	Wells & Springs	690,937	3072014	Wells and Springs	690,937
					<u>690,937</u>
311.2	Pumping Equipment	1,438,589	3113025	Electric Pump Equipment	1,438,589
					<u>1,438,589</u>
303.3	Land & Land Rights	75,578	3034030	Land & Land Rights (Water Treatment)	75,578
					<u>75,578</u>
304.3	Structures & Improvements	251,732	3044031	Structures & Improvements - Water Treatment Plant	251,732
					<u>251,732</u>
320.3	Water Treatment Equipment	381,065	3204032	Water Treatment Equipment	381,065
					<u>381,065</u>
330.4	Distribution Reservoirs and Standpipes	1,059,782	3305042	Distribution Reservoirs and Standpipes	1,059,782
					<u>1,059,782</u>
331.4	Transmission and Distribution Mains	7,348,101	3315043	Transmission and Distribution Mains	7,348,101
					<u>7,348,101</u>
333.4	Services	1,217,606	3335043	Service Lines	1,217,606
					<u>1,217,606</u>
335.4	Meters & Meter Installations	1,233,204	3345046	Meters	1,155,649
			3345047	Meter Installations	77,555
					<u>1,233,204</u>
335.4	Hydrants	676,222	3355048	Hydrants	676,222
					<u>676,222</u>
303.5	Land & Land Rights	2,194	3036010	Land & Land Rights	2,194
					<u>2,194</u>
304.5	Structures & Improvements	750	3406090	Office Structures & Improvements	751
					<u>751</u>
340.5	Office Furniture & Equipment	69,165	3406091	Office Furniture & Equipment	69,165
					<u>69,165</u>
391.5	Transportation Equipment		3917000	Transportation Equipment	662,541
					<u>662,541</u>
343.5	Tools, Shop, & Garage Equipment	277,806	3466094	Tools, Shop, & Miscellaneous Equipment	277,806
					<u>277,806</u>
344.5	Laboratory Equipment	17,125	3446093	Laboratory Equipment	17,125
					<u>17,125</u>
346.5	Communication Equipment	71,341	3465097	Communication Equipment	71,341
					<u>71,341</u>
	Other Tangible Plant	392,372	3486000	Other Plant	22,363
			3486050	Water Plant Allocated	264,005
			3406020	Mini Computers	55,500
			3406050	Computer Allocated	33,991
			3406110	Computer System Costs	20,295
					<u>392,372</u>
		15,922,686			<u>15,922,686</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-6	Description	Amount	Account Number - TB	Description	Amount
351.1	Organization	429	3511001	Organization	<u>429</u>
					<u>429</u>
352.1	Franchises	87,919	3521020	Franchises	<u>87,919</u>
					<u>87,919</u>
353.2	Land & Land Rights	202,552	3537002	Land & Land Rights	<u>202,552</u>
					<u>202,552</u>
354.2	Structures & Improvements	2,127,411	3542011	Lift Station	2,127,411
			3547050	Sewer Plant Allocated	-
					<u>2,127,411</u>
360.2	Collection Sewers - Force	213,205	3602006	Sewage Service Lines	129,565
			3602007	Force or Vacuum Mains	<u>83,640</u>
					<u>213,205</u>
361.2	Collection Sewers - Gravity	7,027,733	3612008	Sewer Mains	6,938,468
			3612010	Manholes	<u>89,265</u>
					<u>7,027,733</u>
354.4	Structures & Improvements	4,327,579	3547003	Buildings & Structures	<u>4,327,579</u>
					<u>4,327,579</u>
380.4	Treatment & Disposal Equipment	897,656	3804004	Sewer Lagoons	-
			3804005	Sewage Treatment Plant	<u>897,656</u>
					<u>897,656</u>
382.4	Outfall Sewer Lines	644,005	3824009	Outfall Lines	<u>644,005</u>
					<u>644,005</u>
366.6	Reuse Services	13,200	3662006	Reuse Services	<u>13,200</u>
					<u>13,200</u>
367.6	Reuse Meters and Installations	7,166	3675046	Reuse Meter/Installations	<u>7,166</u>
					<u>7,166</u>
375.6	Reuse Transmission & Distribution System	6,688,648	3752008	Reuse Transmission & Distribution Systems	<u>6,688,648</u>
					<u>6,688,648</u>
390.5	Office Furniture & Equipment	57,823	3907090	Office Structures & Improvements	-
			3907091	Office Furniture & Equipment	<u>57,823</u>
					<u>57,823</u>
	Transportation Equipment			Transportation Equipment	
393.5	Tools, Shop, & Garage Equipment	81,498	3937094	Tools, Shop, & Miscellaneous Equipment	<u>81,498</u>
					<u>81,498</u>
396.5	Communication Equipment	97,021	3967097	Communication Equipment	<u>97,021</u>
					<u>97,021</u>
		22,805,117			

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-9	Description	Amount	Account Number - TB	Description	Amount
108.2	Accumulated Depreciation - UPIS				
304.2	Accumulated Depreciation - Structures & Improvements	7,366	1083011	Accumulated Depreciation - 3043011	<u>(7,366)</u> (7,366)
307.2	Accumulated Depreciation - Wells & Springs	434,171	1083014	Accumulated Depreciation - 3072014	<u>(434,171)</u> (434,171)
311.2	Accumulated Depreciation - Pumping Equipment	1,064,280	1083025	Accumulated Depreciation - 3113025	<u>(1,064,280)</u> (1,064,280)
304.3	Accumulated Depreciation - Structures & Improvements	172,754	1083021 1083031	Accumulated Depreciation - 3043021 Accumulated Depreciation - 3044031	<u>4,938</u> <u>(177,694)</u> <u>(172,756)</u>
320.3	Accumulated Depreciation - Water Treatment Equipment	169,101	1083032	Accumulated Depreciation - 3804032	<u>(169,101)</u> (169,101)
330.4	Accumulated Depreciation - Distribution Reservoirs & Stand Pipes	599,719	1083042	Accumulated Depreciation - 3305042	<u>(599,719)</u> (599,719)
331.4	Accumulated Depreciation - Transmission and Distribution Mains	3,371,245	1083043 1083044	Accumulated Depreciation - 3315043 Accumulated Depreciation - 3315044	<u>(3,371,245)</u> <u>(3,371,245)</u>
333.4	Accumulated Depreciation - Services	568,503	1083045	Accumulated Depreciation - 3335045	<u>(568,503)</u> (568,503)
334.4	Accumulated Depreciation - Meters and Meter Installation	1,148,754	1083046 1083047	Accumulated Depreciation - 3345046 Accumulated Depreciation - 3345047	<u>(1,133,275)</u> <u>(15,479)</u> <u>(1,148,754)</u>
335.4	Accumulated Depreciation - Hydrants	330,999	1083048	Accumulated Depreciation - 3355048	<u>(330,999)</u> (330,999)
304.5	Accumulated Depreciation - Structures & Improvements	47	1083090	Accumulated Depreciation - 3406090	<u>(47)</u> (47)
340.5	Accumulated Depreciation - Office Furniture & Equipment	31,942	1083091	Accumulated Depreciation - 3406091	<u>(31,942)</u> (31,942)
	Accumulated Depreciation - Transportation Equipment		1082000	Accumulated Depreciation - Transportation	<u>(541,694)</u> (541,694)
343.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	64,664	1083094	Accumulated Depreciation - 1083094	<u>(64,664)</u> (64,664)
344.5	Accumulated Depreciation - Laboratory Equipment	3,175	1083095	Accumulated Depreciation - 3446095	<u>(3,175)</u> (3,175)
346.5	Accumulated Depreciation - Communication Equipment	36,656	1083097	Accumulated Depreciation - 3466097	<u>(36,657)</u> (36,657)
	Accumulated Depreciation - Other Tangible Plant	156,993	1081020 1084020 1083001 1084001 1081050 3406150	Accumulated Depreciation - Mini Computers Accumulated Depreciation - 3521020 Accumulated Depreciation - 3011001 Accumulated Depreciation - 3511001 Accumulated Depreciation - Computer Allocated Computer System Amortization	<u>(55,500)</u> <u>(15,524)</u> <u>(33,348)</u> <u>(64)</u> <u>(28,037)</u> <u>(17,756)</u> <u>(150,289)</u>
		8,431,216			6,764

SANLANDO UTILITIES CORPORATIONS
 DOCKET NO. 060258-78
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
 12/05 BALANCES

MFR Account Number	Description	Account Number - TB	Description	Amount	Amount
108.1	Schedule A-10	1084011	Accumulated Depreciation - Structures & Improvements	1,441,130	(1,441,130)
		1084050	Accumulated Depreciation - Sewer Allocated	-	-
		1084000	Accumulated Depreciation - Sewer	-	-
353.2		1084011	Accumulated Depreciation - Structures & Improvements	1,441,130	(1,441,130)
360.2		1084005	Accumulated Depreciation - Collection Sewers - Force	6,196	25,645
		1084007	Accumulated Depreciation - 3502007	-	(31,841)
		1084010	Accumulated Depreciation - 3612010	-	(6,137)
361.2		1084008	Accumulated Depreciation - Collection Sewers - Gravity	4,009,135	(4,001,019)
		1084010	Accumulated Depreciation - 3612010	-	(8,117)
354.4		1084003	Accumulated Depreciation - Structures & Improvements	3,026,544	(3,026,544)
		1084004	Accumulated Depreciation - 3804004	-	(3,026,544)
380.4		1084004	Accumulated Depreciation - Treatment & Disposal Equipment	511,906	(531,906)
		1084005	Accumulated Depreciation - 3804005	-	(531,906)
382.4		1084009	Accumulated Depreciation - Outfall Lines	534,526	(534,526)
366.6		1085006	Accumulated Depreciation - Reuse Services	194	(194)
367.6		1085046	Accumulated Depreciation - Reuse Meters and Installation	(1,006)	1,006
375.6		1085008	Accumulated Depreciation - Reuse Transmission and Distribution Syste	597,200	(597,199)
390.5		1084090	Accumulated Depreciation - Office Furniture & Equipment	117,720	(117,720)
		1084091	Accumulated Depreciation - 3907091	-	(117,720)
393.5		1084094	Accumulated Depreciation - Transportation Equipment	-	(120,974)
		1084095	Accumulated Depreciation - 3947095	-	(120,974)
394.5		1084095	Accumulated Depreciation - Laboratory Equipment	-	-
396.5		1084097	Accumulated Depreciation - Communication Equipment	80,780	180,780
		1084097	Accumulated Depreciation - 3967097	-	(80,780)

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-12	Description	Amount	Account Number - TB	Description	Amount
271	Contributions in Aid of Construction	(11,478,488)	2711000	CIAC - Water Undistributed	(384,143)
			2711010	CIAC - Water Tax	(89,278)
			2711011	CIAC - Water Structure and Improvement (Source Supply)	(28,725)
			2711014	CIAC - Water Wells & Springs	(531,892)
			2711021	CIAC - Water Structure and Improvement	(11,159)
			2711025	CIAC - Water Electric Pump Equipment	(960,655)
			2711031	CIAC - Water Structure and Improvement	(203,616)
			2711032	CIAC - Water Treatment Equipment	(256,069)
			2711042	CIAC - Water Distribution Reserves and Stand Pipes	(830,775)
			2711043	CIAC - Water Transmission & Distribution Line	(5,784,505)
			2711045	CIAC - Water Service Lines	(923,145)
			2711046	CIAC - Water Meters	(891,082)
			2711047	CIAC - Water Meter Installation	(31,933)
			2711048	CIAC - Water Hydrants	(551,513)
					<u>(11,478,488)</u>
			271	Contributions in Aid of Construction	(12,342,502)
2721003	CIAC - Sewer Buildings & Structures	(3,304,551)			
2721004	CIAC - Sewer Lagoons	-			
2721005	CIAC - Sewage Treatment Plant	(589,433)			
2721006	CIAC - Sewage Service Lines	(83,237)			
2721007	CIAC - Sewer Force or Vacuum Mains	(64,573)			
2721008	CIAC - Sewer Mains	(5,592,608)			
2721009	CIAC - Sewer - Outfall Lines	(517,709)			
2721010	CIAC - Sewer Tax	(54,826)			
2721011	CIAC - Sewer Lift Station	(1,546,415)			
2721098	CIAC - Sewer Manholes	(101,798)			
		<u>(12,342,502)</u>			

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-14	Description	Amount	Account Number - TB	Description	Amount
272	Accumulated Amortization of Contributions in Aid of Construction	7,371,613	2722000	Accumulated Amortization - CIA Water	6,400,336
			2722010	Accumulated Amortization - CIAC Tax	2,829
			2722011	Accumulated Amortization - Structures & Improvements	2,677
			2722014	Accumulated Amortization - Wells & Springs	53,234
			2722021	Accumulated Amortization - Structures & Improvements	1,940
			2722025	Accumulated Amortization - Electric Pump Equipment	144,290
			2722031	Accumulated Amortization - Structures & Improvements	18,977
			2722032	Accumulated Amortization - Water Treatment Equipment	34,955
			2722042	Accumulated Amortization - Distribution Reservoirs and Stand Pipes	67,564
			2722043	Accumulated Amortization - Transmission and distribution mains	401,096
			2722045	Accumulated Amortization - Service Lines	69,197
			2722046	Accumulated Amortization - Meters	133,834
			2722047	Accumulated Amortization - Meter Installations	4,796
			2722048	Accumulated Amortization - Hydrants	36,787
				<u>7,371,613</u>	
272	Accumulated Amortization of Contributions in Aid of Construction	8,458,622	2723000	Accumulated Amortization - CIAC Sewer	7,501,931
			2723003	Accumulated Amortization - Buildings & Structures	218,205
			2723004	Accumulated Amortization - Sewer Lagoons	-
			2723005	Accumulated Amortization - Sewage Treatment Plant	142,719
			2723006	Accumulated Amortization - Sewage Service Lines	6,910
			2723007	Accumulated Amortization - Force or Vacuum Mains	6,455
			2723008	Accumulated Amortization - Sewer Mains	369,005
			2723009	Accumulated Amortization - Sewer Outfall Lines	51,752
			2723010	Accumulated Amortization - Sewer CIAC	1,258
			2723011	Accumulated Amortization - Lift Station	153,433
			2723098	Accumulated Amortization - Manholes	6,935
				<u>8,458,622</u>	

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-18	Description	Amount	Account Number - TB	Description	Amount	
Line 2	Construction Work in Process	388,441	1051092 1052091	Sewer Plant in Process Water Plant in Process	170,555 217,886	
					<u>388,441</u>	
Line 7	Cash	25	1311002	Cash Unapplied - Transaction Credit Deposit	26	
					<u>26</u>	
Line 8	Special Deposits	250	1322000	Special Deposits	250	
					<u>250</u>	
Line 10	Customer Accounts Receivable	704,177	1411000 1411002	A/R - Customer A/R - Customer Accrual	371,090 333,087	
					<u>704,177</u>	
Line 13	Materials and Supplies	12,636	1511005	Inventory	12,636	(12,636)
					<u>12,636</u>	
Line 20	Other Deferred Debits	31,909	1862019 1862021 1862048 1862049 1862062 1865019 1865021 1865048 1865049 1865062 1863012 1863013 1863015 1863062 1863063	Deferred Charges - Other (Water) Deferred Charges - Tank Maintenance & Repair (Water)-1 Deferred Charges - Other (Water & Sewer) Deferred Charges - VOC Testing Deferred Charges - Tank Maintenance & Repair (Sewer) - 2 Amortization - Other (Water) Amortization - Tank Maintenance & Repair (Water)-1 Amortization - Other (Water & Sewer) Amortization - VOC Testing Amortization - Tank Maintenance & Repair (Sewer) - 2 Rate Case Expense - 2 Rate Case Expense - 3 Rate Case Expense - 5 Rate Case Expense - Amortization - 2 Rate Case Expense - Amortization - 3	23,378 24,785 18,013 1,125 26,471 19,350 19,824 16,771 946 15,732 - - 759 - -	
					<u>31,909</u>	
Line 21	Accumulated Deferred Income Taxes	(48,936)			N/A	(48,936)
					<u>N/A</u>	
Line 22	Accumulated Deferred Income Taxes	91,819	1901011 1901012 1902012	Deferred Federal Tax - CIAC Pre-1987 Deferred Federal Tax - Tap Fee Post-2000 Deferred State Tax - Tap Fee Post-2000	40,334 43,959 7,526	
					<u>91,819</u>	

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule A-19	Description	Amount	Account Number - TB	Description	Amount	
201	Common Stock Issued	3,575	2021010	Common Stock	(3,575)	
					<u>(3,575)</u>	
211	Additional Paid In Capital	8,996,064	2111000 2112000	Paid-in-Capital Miscellaneous Paid-in-Capital	42,461 (9,038,525)	
					<u>(8,596,064)</u>	
215	Retained Earnings	4,387,344	2151000	Retained Earnings - Prior Years Add: 2005 Net Income (Loss) from TB	(4,069,673)	317,671
					<u>(4,069,673)</u>	
231	Accounts Payable	38,725	2311050 2311000	A/P Trade - Accrual A/P Trade - Accrual	(38,725) -	
					<u>(38,725)</u>	
223	Notes and Accounts Payable - Associated Companies	-	2413000	Advances From UI	(4,077,329)	4,077,329
					<u>(4,077,329)</u>	
233	Accounts Payable to Associated Companies	(1,204,579)	2334002 2334003 2334050	A/P - Water Service Corporation A/P - Water Service Distribution A/P - Intercompany	(3,910,190) 9,422,941 (220,191)	
					<u>(4,707,440)</u>	4,087,981
235	Customer Deposits	125,339	2351000	Customer Deposits	(125,339)	
					<u>(125,339)</u>	
236	Accrued Taxes	95,237	2361101 2361173 2361175 2361292	Accrued Gross Receipts Tax Accrued County Tax - Seminole Accrued Tax - City Accrued State Income Tax	(115,000) (6,500) 682 25,681	
					<u>(95,236)</u>	
237	Accrued Interest on Other Liabilities	(5,031)	2372030	Accrued Interest on Customer Deposits	5,031	
					<u>5,031</u>	
190	Accumulated Deferred Income Taxes	300,691	1901020 1901021 1901024 1901031 1902011 1902020 1902021 1902024 1902031	Deferred Federal Tax - Rate Case Deferred Federal Tax - Deferred Maintenance Deferred Federal Tax - Organization Expense Deferred Federal Tax - Depreciation Deferred State Tax - CIAC Pre-1987 Deferred State Tax - Rate Case Deferred State Tax - Maintenance Deferred State Tax - Organization Deferred State Tax - Depreciation	(244) (10,009) (209) (261,074) - (42) (1,713) (5) (27,395)	
					<u>(300,691)</u>	

SANLANDO UTILITIES CORPORATION
DOCKET NO. 060258-W5
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule B-4	Description	Amount	Account Number - TB	Description	Amount
461.1	Metered Residential	1,840,516	4611020	Water Revenues	(1,835,481)
			4611099	Water Revenues - Accruals	(5,035)
					<u>(1,840,516)</u>
461.2	Metered Commercial	201,116	4612030	Water Revenues - Commercial	(201,116)
					<u>(201,116)</u>
521.1	Flat Rate - Residential	(2,977,003)	5221000	Sewer Revenues	(2,963,824)
			5221099	Sewer Revenues - Accruals	(13,179)
					<u>(2,977,003)</u>
521.2	Flat Rate Commercial	(293,135)	5222030	Sewer Revenues - Commercial	(293,135)
					<u>(293,135)</u>
471	Misc Service Revenues- Water	10,833	4711000	Miscellaneous Service Revenues	174
536	Other Wastewater Revenues	<u>17,347</u>	4711025	Connection Meter Fees	(3,077)
		<u>28,180</u>	4741001	New Customer Charges- Water	(4,305)
			4741003	New Customer Charges - Water & Sewer	(14,490)
			4741008	NSF Check Charge	(2,900)
			4741013	Tampering Fee	(200)
			4741009	Cut-Off Charge	(3,380)
			5401000	Tampering Fee	-
			5361002	New Customer Charges	-
					<u>(28,179)</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
601 & 701	Salaries & Wages - Employees	986,976	6019020	Salaries Charged to Plant	(91,913)
			6019040	Salaries - Operations	786,773
			6019045	Salaries - WSC Computers	14,235
			6019050	Salaries - Office	277,881
					<u>986,976</u>
604 & 704	Employee Pensions & Benefits	234,465	6049060	Employee Pension & Benefits	14,117
			6049010	Health Insurance Reimbursements	147,432
			6049011	Employee Insurance Deductions	(5,372)
			6049012	Health Costs & Other	558
			6049015	Dental Insurance Reimbursements	1,776
			6049020	Pension Contributions	26,551
			6049050	Health Insurance Premiums	3,322
			6049055	Dental Premiums	278
			6049060	Term Life Insurance	755
			6049065	Depend Life Insurance - Optional	12
			6049066	Depend Life Insurance - Optional	1
			6049067	AFLAC	21
			6049070	401K/ESOP Contributions	34,426
			6049080	Disability Insurance	393
			6049090	Other Employee Pension & Benefits	10,215
		<u>234,465</u>			
711	Sludge Removal Expense	160,283	7754068	Sewer - Sludge Hauling	<u>160,283</u>
					<u>160,283</u>
715	Purchased Power	407,407	7151020	Electric Power - Sewer System	<u>407,407</u>
					<u>407,407</u>
615	Purchased Power	380,510	6151010	Electric Power - Water System	<u>380,510</u>
					<u>380,510</u>
618 & 718	Chemicals	275,981	6181010	Chlorine	137,512
			6181050	Odor Control Chemicals	952
			6181090	Other Chemicals (Treatment)	137,517
					<u>275,982</u>
720	Materials & Supplies	499,753	7754003	Sewer - Maintenance Supplies	8,317
			7755070	Water Permits	8,689
			6755090	Water - Maintenance Expense	76,422
			6755093	Water - Maintenance Supplies	30,989
			6755096	Water - Maintenance Repairs	11,945
			6755097	Water - Main Breaks	9,291
			6755099	Water - Electrical Equipment Repair	3,678
			7754006	Sewer - Maintenance Repairs	19,508
			7754009	Sewer - Electric Equipment Repair	2,437
			7755070	Sewer Permits	6,750
			7758490	Sewer - Other Maintenance Expense	33,401
			7754011	Sewer - Rodding	110,987
			6759080	Maintenance Deferred Charges	18,900
			6759403	Communication Expenses	113
			6759081	Hurricane/Storm Cost	10,024
			6759412	Uniforms	3,386
			6759402	Part-Time Operators	6,923
			6759415	Mowing/Snowplowing	25,690
			6759430	Sales/Use Tax Expense	870
			6759490	Garbage Removal Wtr/Swr	971
			6205003	Operators Expenses	1,488
			6759017	Operators - Cleaning Supplies	9,937
			6759018	Operators - Other Office Expense	9,993
			6759019	Operators - Publications/Subscriptions	255
			6759410	Operator Education Expenses	1,220
			6355010	Water Tests	12,159
			6759413	Operators - Postage	50
			6759414	Operators - Office Supply Stores	1,056
			6759416	Operators - Memberships	3,690
			6355030	Testing Equipment & Chemicals	4,859
			7352020	Sewer Tests	65,755
					<u>499,753</u>
731 & 631	Contractual Services - Engineering	239	6319011	Engineering Fees	<u>239</u>
					<u>239</u>
632 & 732	Contractual Services - Accounting	20,165	6329002	Audit Fees	16,461
			6329014	Tax Return Review	3,704
					<u>20,165</u>
733 & 633	Contractual Services - Legal	3,858	6338001	Legal Fees	<u>3,858</u>
					<u>3,858</u>
735 & 635	Contractual Services - Other	20,813	6369003	Temporary Employee - Clerical	8,376
			6369005	Payroll Services	3,331
			6369006	Employee Finder Fees	45
			6369090	Other Direct Outside Services	527
			6369007	Computer Maintenance	3,733
			6369009	Computer Amortization and Program Cost	4,093
			6369012	Internet Supplier	708
					<u>20,813</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
Schedule B-5 & B-6 750 & 650	Transportation Expense	113,841	6501020	Gasoline	66,140
			6501030	Auto Repair & Tires	47,208
			6501040	Auto Licenses	453
			6509090	Other Transportation Expenses	41
					<u>113,841</u>
759 & 659	Insurance - Other	114,470	6599090	Other Insurance	114,470
					<u>114,470</u>
766	Regulatory Commission Expense - Rate Case	-	7668010	Rate Case Expense	-
					<u>-</u>
770 & 670	Bad Debt Expense	6,639	6708001	Agency Expense	968
			6708000	Uncollectible Accounts	5,671
					<u>6,639</u>
775 & 675	Miscellaneous Expense	180,489	6759003	Computer Supplies	1,894
			6759016	Microfilming	1,201
			6759001	Publications, Subscriptions, & Tapes	700
			6759002	Answering Service	1,954
			6759004	Printing & Blueprints	1,122
			6759006	UPS & Air Freight	2,193
			6759008	Xerox	943
			6759009	Office Supply Stores	7,464
			6759010	Reimbursement of Office Employee Expenses	265
			6759013	Cleaning Supplies	374
			6759014	Memberships - Office Employee	62
			6759090	Other Office Expenses	4,265
			6759005	Postage & Postage Meter - Office	52,235
			6759007	Printing Customer Service	4,877
			6759011	Envelopes	9,921
			6759012	Bill Stock	1,707
			6759051	Computer Supplies - Billing	2,392
			6759110	Office Telephone	3,162
			6759120	Office Electric	1,598
			6759125	Office Water	365
			6759130	Office Gas	590
			6759135	Operations Telephones - Long Distance	17,396
			6759136	Operations Telephones - Long Distance	36
			6759140	Alarm System Phone Expense	19,682
			6759210	Office Cleaning Services	4,159
			6759220	Landscaping, Mowing, & Snowplowing	4,439
			6759230	Office Garbage Removal	5,443
			6759260	Repair Office Machine & Heating	1,734
			6759290	Other Office Maintenance	5,004
			6759330	Memberships - Company	19
			7048050	Employee Education Expenses	10
			7048055	Office Education/Training Expense	2,285
			7758370	Meals & Related Expenses	1,624
			7758380	Bank Service Charges	15,878
			6361000	Meter Reading Fees	-
			7758381	LOC Fee	-
			7758390	Other Miscellaneous General	3,491
					<u>180,489</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 069258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
Schedule B-13 & B-14					
B-13:Line 38(2)	Total depreciation Expense	516,540	4032090	Depreciation - 10190	9,484
B-14:Line 40(2)	Total depreciation Expense	644,577	4032001	Depreciation - 10101	5,313
		<u>1,161,117</u>	4032011	Depreciation - 10111	1,087
			4032014	Depreciation - 10114	22,688
			4032021	Depreciation - 10121	2,275
			4032025	Depreciation - 10125	65,909
			4032031	Depreciation - 10131	7,829
			4032032	Depreciation - 10132	17,241
			4032042	Depreciation - 10142	28,109
			4032043	Depreciation - 10143	166,846
			4032045	Depreciation - 10145	29,814
			4032046	Depreciation - 10146	56,738
			4032047	Depreciation - 10147	3,205
			4032048	Depreciation - 10148	14,802
			4032091	Depreciation - 10191	13,310
			4032092	Depreciation - 10300	75,041
			4032093	Depreciation - 10193	176
			4032094	Depreciation - 10194	18,671
			4032095	Depreciation - 10195	1,090
			4032097	Depreciation - 10197	8,739
			4032098	Depreciation - Computer	11,009
			4033000	Depreciation - Sewer	-
			4033001	Depreciation - 10201	11
			4033003	Depreciation - 10203	8,332
			4033004	Depreciation - 10204	-
			4033005	Depreciation - 10205	170,245
			4033006	Depreciation - 10206	4,257
			4033007	Depreciation - 10207	2,777
			4033008	Depreciation - 10208	153,907
			4033009	Depreciation - 10209	21,445
			4033010	Depreciation - 10210	2,940
			4033011	Depreciation - 10211	68,369
			4033020	Depreciation - 10220	2,194
			4033090	Depreciation - 10290	-
			4033091	Depreciation - 10291	3,858
			4033094	Depreciation - 10294	4,996
			4033095	Depreciation - 10295	-
			4033097	Depreciation - 10297	9,698
			4037006	Depreciation - 3662006	156
			4037008	Depreciation - 3752008	155,832
			4037046	Depreciation - 3675046	246
					<u>1,168,638</u> (7,821)
B-13:Line 38(2)	Amortization of CIAC	(335,286)	4073000	Amortization Expense - CIAC Sewer	(14,091)
B-14:Line 41(2)	Amortization of CIAC	(355,000)	4073003	Amortization Expense - 2721003	(7,812)
		<u>(688,286)</u>	4073004	Amortization Expense - 2721004	-
			4073005	Amortization Expense - 2721005	(129,480)
			4073006	Amortization Expense - 2721006	(2,772)
			4073007	Amortization Expense - 2721007	(2,150)
			4073008	Amortization Expense - 2721008	(124,156)
			4073009	Amortization Expense - 2721009	(17,240)
			4073010	Amortization Expense - 2721010	(414)
			4073011	Amortization Expense - 2721011	(51,496)
			4073098	Amortization Expense - 2721098	(3,390)
			4071000	Amortization Expense - CIA - Water	(9,921)
			4071010	Amortization Expense - 2731010	(1,665)
			4071011	Amortization Expense - 2731011	(899)
			4071014	Amortization Expense - 2731014	(17,712)
			4071021	Amortization Expense - 2741021	(349)
			4071025	Amortization Expense - 2751025	(48,033)
			4071031	Amortization Expense - 2761031	(6,373)
			4071032	Amortization Expense - 2771032	(11,651)
			4071042	Amortization Expense - 2781042	(22,431)
			4071043	Amortization Expense - 2791043	(134,779)
			4071045	Amortization Expense - 2801045	(33,079)
			4071046	Amortization Expense - 2811046	(44,554)
			4071047	Amortization Expense - 2821047	(1,597)
			4071048	Amortization Expense - 2831048	(12,244)
					<u>(688,286)</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 960258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule B-15	Description	Amount	Account Number - TB	Description	Amount
Line 1(4) B-15	Property Taxes	89,396	4081121	Real Estate Tax	212,291
Line 8(4) B-15	Property Taxes	<u>122,895</u>	4081122	Personal Property & ICT Tax	-
		<u>212,291</u>			<u>212,291</u>
Line 1(3) B-15	Payroll Taxes	48,118	4081201	FICA Expense	80,004
Line 8(3) B-15	Payroll Taxes	<u>39,036</u>	4091050	Federal Unemployment Tax	2,055
		<u>87,154</u>	4091060	State Unemployment Tax	5,095
					<u>87,154</u>
Line 1(2) B-15	Regulatory Assessment Fees	89,605	4081301	Gross Receipts Tax	232,897
Line 8(2) B-15	Regulatory Assessment Fees	<u>143,497</u>	4081303	Franchise Tax	205
		<u>233,102</u>			<u>233,102</u>

SANLANDO UTILITIES CORPORATION'S
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount
Schedule C-3					
Line 3	Other Interest Expense - Intercom any	477,897	4192000	Interest Expense - Intercom any	<u>477,897</u>
					<u>477,897</u>
Line 4	Allowance for Funds Used During Construction	(34,919)	4201000	Interest During Construction	<u>(34,919)</u>
					<u>(34,919)</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-W9
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

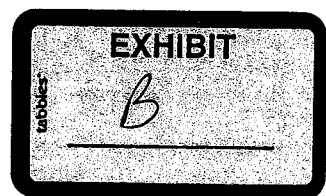
MFR Account Number Schedule C-5	Description	Amount	Account Number - TB	Description	Amount
410.10	Deferred Federal Income Taxes	192,003	4101000	Deferred Income Taxes - Federal	142,643
410.11	Deferred State Income Taxes	32,667	4101100	Deferred Income Taxes - State	24,309
					<u>24,309</u>

SANLANDO UTILITIES CORPORATIONS
DOCKET NO. 060258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Schedule C-2	Description	Amount	Account Number - TB	Description	Amount
409.10	Federal Income Taxes	3,788	4091000	Income Taxes - Federal	<u>(3,876)</u>
					<u>(3,876)</u>
409.11	State Income Taxes	358	4091100	Income Taxes- State	<u>2,409</u>
					<u>2,409</u>

SANLANDO UTILITIES CORPORATION
DOCKET NO. 066258-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

MFR Account Number Irreconcilable	Description	Amount	Account Number - TB	Description	Amount
413	Income from Utility Plant Leased to Others	-	4131020	Rental Income	(205)
					<u>(205)</u>
414	Gains (Losses) from Disposition of Utility Property	-	4141040	Sale of Equipment	(679)
					<u>(679)</u>
427.5	Interest - Other	-	4272090	Short Term Interest Expense - Other	(3,085)
					<u>(3,085)</u>
419	Interest and Dividend Income	-	4191010	Interest Income - Other	(9)
					<u>(9)</u>
			1142010	Utility Plant Acquired Adjustments- Sewer	-
					<u>-</u>
			1152020	Accumulated Provision Utility PAA - Sewer	-
					<u>-</u>
			1862042	Deferred Charges - Hurricane/Storm Costs	-
					<u>-</u>
			1865042	Amortized - Hurricane/Storm Expenses	-
					<u>-</u>
			6101020	Purchased Water - Sewer Systems	-
					<u>-</u>
			4261000	Miscellaneous Income	(4,247)
					<u>(4,247)</u>
103	Property Held for Future Use	-	1032010	Plant Held for Future Use	-
					<u>-</u>
103	Property Held for Future Use	-	1032010	Plant Held for Future Use	-
					<u>-</u>
162	Prepayments	-	1651090	Other Prepayments	-
					<u>-</u>
			4272050	Interest Expense - Customer Deposits	7,253
					<u>7,253</u>
			1083050	Accumulated Depreciation - Water Allocated	(79,856)
					<u>(79,856)</u>
377.5	Accumulated Depreciation - Other Tangible Plant	(597,199)	1085008	Accumulated Depreciation - 3752008	(597,199)
					<u>(597,199)</u>
			1041000	Utility Plant Acquired/Disposed	2,238



Sanlando

A-18

Line No.	(1) Assets	(2) Test Year 12/31/2005	(3) Prior Year 12/31/2004	13-Month Average
22	Accum. Deferred Income Taxes	91,819	-	7,063

A-19

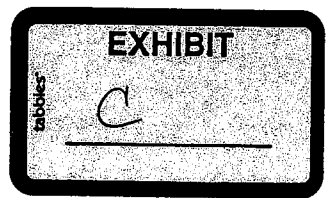
Line No.	(1) Equity Capital & Liabilities	(2) Test Year 12/31/2005	(3) Prior Year 12/31/2004	13-Month Average
29	Accumulated Deferred Income Taxes	300,691	42,548	62,405
	Net Accumulated Def Taxes	208,872	42,548	55,342

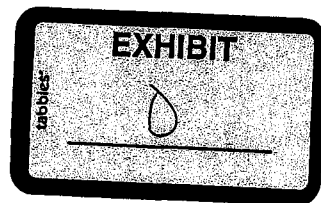
D-1

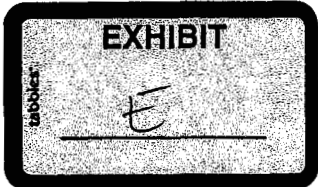
Line No.	(1) Class of Capital	(2) Total Capital
8	Accumulated Deferred Income Tax	55,342

D-2

Line No.	(1) Class of Capital	(2) Prior Year 12/31/2004	(3) Test Year 12/31/2005	(4) 13-Month Average
8	Accum. Deferred Income Tax	42,548	208,872	55,342







**Employees Involved in Sanlando Utilities Corp. Operations
During Test Year 2005:**

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

[Open], Project Manager, Seminole and Orange County systems.

Kathy Sillitoe, Area Manager, Seminole and Orange County Plants.

John Marinelli, Area Manager, Seminole and Orange County Field Maintenance.

Brian Gongre, Regional Manager

Scotty Lee Haws, Project manager

Field Employees:

Thomas Keys, Lead Operator, Wekiva ("A" Water License and "A" Wastewater License)

James Swegheimer, Lead Operator, Des Pinar/Knollwood ("C" Water License and "B" Wastewater License)

Alex Lorenzo, Operator ("C" Water and "C" Wastewater License)

Raymond Hogue, Operator, Evening Shift, Wekiva ("C" Wastewater License and "C" Wastewater License)

Roy Mericle, Operator, Evening Shift, Wekiva ("C" Water License and "C" Wastewater License)

Doug Goodwin, Operator, Wekiva ("C" Water License and "C" Wastewater License)

Elisa Steger, Operator, Des Pinar ("C" Wastewater License)

[Open], Operator, Wekiva Plant

Jeff Pinder, Field Supervisor, Field Maintenance

Dale White, Field Supervisor, Field Maintenance

Fred Quinlan, Field Technician

Jimmy Hollister, Field Technician

Mickey Shue, Lift Station Technician

Matt Morrell, Field Technician

James Pendarvis, Field Technician

Thomas Abendroth, Lift Station Technician

Harold Ebert, Meter Reader

Preston Boardway, Field Technician, Part Time

Christopher Thomas Alday, Meter Reader UIF

James Roger Alday, Operator

Robert K. Cooper, Operator

Jose Fernando De Pedro, Operator

Jeffrey C Elder, Field Tech

John Willis Humphrey Jr., Operator
Gregory J. Lee, Operator
Gary Wade Musselwhite Jr., Operator
Raymond Alan Parrish, Operator
Corey Sudol, Operator
William B. Willingham, Field Tech
Terry Wayne Sillitoe, Operator
William Dusten White, Field Tech

Facilities:

The minimum staffing requirement at Sanlando Utilities Corp's (Wekiva) wastewater plant is 16 hours per day, 7 days per week provided by a minimum class "C" operator. The Des Pinar wastewater plant staffing requirement is 6 hours per day, 5 days per week plus a weekend visit provided by a minimum class "C" operator.

The Wekiva water treatment plant requires staffing by a minimum class "C" operator 16 hours per day, 7 days per week. The Des Pinar water treatment plant requires staffing by a minimum class "C" operator for 3 hours per day, 5 days per week plus a visit on each weekend day. The Knollwood water treatment plant requires a minimum class "C" water operator to visit for ½ hour per day, 6 days per week.

Duties and Responsibilities:

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for the plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace plant equipment and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the collection and disposal systems.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

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-W S
Test Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule: A-11 Revised
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

* Commission ordered adjustment. Refer to Order No. P SC-00-0111-PAA-WS at Docket No. 980670-W S.

DOCUMENT NUMBER DATE

06071 JUL 10 08

FPSC-COMMISSION CLERK

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 [x]
Historical [x] or Projected []

Schedule: A-12 Revised
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	<u>\$11,443,889</u>	<u>\$11,478,488</u>	<u>\$11,463,717</u>		<u>\$0</u>
<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	<u>\$12,335,667</u>	<u>\$12,342,502</u>	<u>\$12,337,150</u>		<u>\$0</u>

The 12/31/04 balance was adjusted to reflect the Commission ordered adjustments contained in Order No. PSC-00-0111-PAA-WS at Docket No. 980670-WS.

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

Florida Public Service Commission

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

Schedule: A-13 Revised
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

* Commission ordered adjustment. Refer to Order No. P SC-00-0111-PAA-WS at Docket No. 980670-W S.

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 [x]
Historical [x] or Projected []

Schedule: A-14 Revised
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	<u>\$7,045,155</u>	<u>\$7,371,611</u>	<u>\$7,208,315</u>		<u>\$0</u>
<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	<u>\$8,119,166</u>	<u>\$8,458,622</u>	<u>\$8,278,582</u>		<u>\$0</u>

The 12/31/04 balance was adjusted to reflect the Commission ordered adjustments contained in Order No. PSC-00-0111-PAA-WS at Docket No. 980670-WS.

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 Revised
 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	\$420,905	F \$2,506,862	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	21,697	H 254,850	B-15
6	Provision for Income Taxes	35,074		35,074	70,688	I 105,762	C-1
7	OPERATING EXPENSES	\$1,856,857	\$231,739	\$2,088,596	\$116,232	\$2,204,828	
8	NET OPERATING INCOME	\$195,608	(\$198,247)	(\$2,639)	\$304,673	\$302,034	
9	RATE BASE	\$3,092,689		\$3,526,382		\$3,526,382	
10	RATE OF RETURN	6.32%		-0.07%		8.56%	

Schedule of Wastewater Net 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-2 Revised
 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	\$691,470 F	\$4,023,154	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	35,556 H	346,536	B-15
6	Provision for Income Taxes	126,411		126,411	176,672 I	303,083	C-1
7	OPERATING EXPENSES	\$2,723,414	\$249,053	\$2,972,467	\$230,965	\$3,203,432	
8	NET OPERATING INCOME	\$564,071	(\$204,854)	\$359,217	\$460,505	\$819,722	
9	RATE BASE	\$8,312,820		\$9,570,611		\$9,570,611	
10	RATE OF RETURN	6.79%		3.75%		8.56%	

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 Revised
 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	\$420,905	\$691,470
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.	\$21,697	\$35,556
32	<u>[I] Provision for Income Taxes:</u>		
33	Increase in income taxes associated with revenue increase.	\$70,688	\$176,672
34	Total Adjustments Associated with Requested Revenue Increase	\$304,673	\$460,505

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 Revised
 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	21,697				21,697
8	Total Balance	\$112,809	\$52,645	\$89,396	\$0	\$254,850
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	35,556				35,556
15	Total Balance	\$181,042	\$42,599	\$122,895	\$0	\$346,536

* Allocated based on revenues.

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 Revised
 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	Adjusted for Increase Wastewater
1	Current Tax Expense	C-2	\$277,519	(\$249,446)	\$28,073	(\$35,420)	\$63,493	\$105,762	\$303,083
2	Deferred Income Tax Expense	C-5	224,870	(13,140)	211,730	105,950	105,760	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>\$105,762</u>	<u>\$303,083</u>

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 Revised
 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	(\$403,101)	\$356,578	(\$2,639)	\$359,217	\$407,620	\$1,122,327
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	\$407,620	\$1,122,327
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	\$281,327	\$805,642
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	\$281,327	\$805,642
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	\$278,529	\$803,440
12	State Income Tax [5.5% of Line 11]	\$40,314	(\$36,459)	\$3,855	(\$5,316)	\$9,171	\$15,319	\$44,189
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	\$15,319	\$44,189
16	Federal Taxable Income [Line 9 - Line 15]	\$697,661	(\$626,431)	\$71,230	(\$88,542)	\$159,772	\$266,008	\$761,453
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	\$90,443	\$258,894
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	\$90,443	\$258,894
Summary:								
21	Current State Income Taxes [Line 15]	\$40,314	(\$36,459)	\$3,855	(\$5,316)	\$9,171	\$15,319	\$44,189
22	Current Federal Income Taxes [Line 20]	237,205	(212,987)	24,218	(30,104)	54,322	90,443	258,894
23	Total Current Income Tax Expense [To C-1]	\$277,519	(\$249,446)	\$28,073	(\$35,420)	\$63,493	\$105,762	\$303,083

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

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 Revised
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.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/05	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	7,460,967.00	56.97%	6.65%	3.79%
2	Short Term Debt	253,110.00	1.93%	5.01%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	5,134,153.00	39.20%	11.78%	4.62%
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	125,710.00	0.96%	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>8.56%</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

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 [x]
Historical [x] Projected []

Schedule D-2 Revised
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.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE 12/31/05
					Pro Rata			
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(125,564,135)	58.07%	7,460,967	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,269,813)	1.97%	253,110	
3	Preferred Stock	-	-	-	-	0.00%	0	
4	Common Equity	92,611,247	88,963,597	91,510,699	(86,376,546)	39.96%	5,134,153	
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	208,872	42,548	125,710	-	0.00%	125,710	
9	Other (Explain)	-	-	-	-	0.00%	0	
10	Total	<u>232,156,649</u>	<u>220,695,762</u>	<u>229,307,487</u>	<u>(216,210,494)</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

Rate Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corporation
 Docket No.: 060258-W5
 Test Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water or Wastewater

Schedule: E-1 Revised
 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	(3) Proposed Rates
WATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	5/8" x 3/4"	\$4.25	\$5.12
2	3/4"	\$6.36	\$7.66
3	1"	\$10.58	\$12.73
4	1 1/2"	\$21.19	\$25.50
5	2"	\$33.90	\$40.80
6	3"	\$67.79	\$81.59
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	\$5.12
9	3/4"	\$6.36	\$7.66
10	1"	\$10.58	\$12.73
11	1 1/2"	\$21.19	\$25.50
12	2"	\$33.90	\$40.80
13	3"	\$67.79	\$81.59
14	4"	\$105.95	\$127.51
15	6"	\$211.89	\$255.02
16	8"	\$380.93	\$458.46
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	\$5.12
19	3/4"	\$6.36	\$7.66
20	1"	\$10.58	\$12.73
21	1 1/2"	\$21.19	\$25.50
22	2"	\$33.90	\$40.80
23	3"	\$67.79	\$81.59
24	4"	\$105.95	\$127.51
25	6"	\$211.89	\$255.02
26	8"	\$380.93	\$458.46
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	\$5.12
29	3/4"	\$6.36	\$7.66
30	1"	\$10.58	\$12.73
31	1 1/2"	\$21.19	\$25.50
32	2"	\$33.90	\$40.80
33	3"	\$67.79	\$81.59
34	4"	\$105.95	\$127.51
35	6"	\$211.89	\$255.02
36	8"	\$380.93	\$458.46
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	\$104.16
39	2"	\$139.15	\$166.67
40	3"	\$278.27	\$333.31
41	4"	\$434.80	\$520.79
42	6"	\$869.61	\$1,041.58
43	8"	\$1,391.41	\$1,666.58

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 Revised
 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	(3) Proposed Rates
WASTEWATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	All Sizes	\$11.35	\$13.74
Gallage 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	\$13.74
4	3/4"	\$17.01	\$20.59
5	1"	\$28.35	\$34.33
6	1 1/2"	\$56.70	\$68.66
7	2"	\$90.71	\$109.85
8	3"	\$181.40	\$219.68
9	4"	\$283.45	\$343.26
10	6"	\$566.93	\$686.55
11	8"	\$907.07	\$1,098.46
Gallage 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	\$13.74
14	3/4"	\$17.01	\$20.59
15	1"	\$28.35	\$34.33
16	1 1/2"	\$56.70	\$68.66
17	2"	\$90.71	\$109.85
18	3"	\$181.40	\$219.68
19	4"	\$283.45	\$343.26
20	6"	\$566.93	\$686.55
21	8"	\$907.07	\$1,098.46
Gallage 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	\$686.33
24	8"	\$907.07	\$1,098.10
Gallage Charges:			
25	All Consumption [Per 1,000 Gallons]	\$1.88	\$2.20
<u>Wastewater Flat Rate Service - Rate Schedule FR:</u>			
Base Facility Charges:			
26	Residential Single Family	\$24.00	\$29.06
27	Multiple Dwelling Unit	\$24.00	\$29.06
28	General Service, Per ERC	\$24.00	\$29.06

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

Schedule E-2 Revised
 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	\$5.12	\$346,562.56
68061 5/8" Residential Base Charge	5,515	\$5.12	\$28,236.80
68003 1" Residential Base Charge	38,221	\$12.73	\$486,553.33
68062 1" Residential Base Charge	664	\$12.73	\$8,452.72
68004 1.5" Residential Base Charge	180	\$25.50	\$4,590.00
68040 5/8" Multi Residential Base Charge	228	\$5.12	\$1,167.36
68042 1" Multi Residential Base Charge	108	\$12.73	\$1,374.84
68043 1.5" Multi Residential Base Charge	816	\$25.50	\$20,808.00
68044 2" Multi Residential Base Charge	821	\$40.80	\$33,496.80
68045 3" Multi Residential Base Charge	180	\$81.59	\$14,686.20
68046 4" Multi Residential Base Charge	24	\$127.51	\$3,060.24
68047 6" Multi Residential Base Charge	12	\$255.02	\$3,060.24
68048 8" Multi Residential Base Charge	13	\$458.46	\$5,959.98
68063 5/8" Irrigation Base Charge	36	\$5.12	\$184.32
68080 5/8" Irrigation Base Charge	11	\$5.12	\$56.32
68064 1" Irrigation Base Charge	85	\$12.73	\$1,082.05
68011 1.5" Irrigation Base Charge	24	\$25.50	\$612.00
68072 1.5" Irrigation Base Charge	12	\$25.50	\$306.00
68065 2" Irrigation Base Charge	12	\$40.80	\$489.60
68006 5/8" G. S. Irrigation Base Charge	794	\$5.12	\$4,065.28
68007 1" G. S. Irrigation Base Charge	1,891	\$12.73	\$24,072.43
68008 1.5" G. S. Irrigation Base Charge	390	\$25.50	\$9,945.00
68090 1.5" G. S. Irrigation Base Charge	12	\$25.50	\$306.00
68009 2" G. S. Irrigation Base Charge	265	\$40.80	\$10,812.00
68036 2" G. S. Irrigation Base Charge	48	\$40.80	\$1,958.40
68010 5/8" General Service Base Charge	1,007	\$5.12	\$5,155.84
68066 5/8" General Service Base Charge	12	\$5.12	\$61.44
68012 1" General Service Base Charge	751	\$12.73	\$9,560.23
68020 1" General Service Base Charge	12	\$12.73	\$152.76
68067 1" General Service Base Charge	48	\$12.73	\$611.04
68013 1.5" General Service Base Charge	321	\$25.50	\$8,185.50
68014 2" General Service Base Charge	349	\$40.80	\$14,239.20
68035 2" General Service Base Charge	48	\$40.80	\$1,958.40
68069 2" General Service Base Charge	12	\$40.80	\$489.60
68005 3" General Service Base Charge	12	\$81.59	\$979.08
68015 3" General Service Base Charge	49	\$81.59	\$3,997.91
68019 4" General Service Base Charge	24	\$127.51	\$3,060.24
68071 4" General Service Base Charge	12	\$127.51	\$1,530.12
68017 6" General Service Base Charge	24	\$255.02	\$6,120.48
68082 2" Fire Protection Annual Charge - flat rate	13	\$166.67	\$2,166.71
68083 2" Fire Protection Annual Charge - flat rate	1	\$166.67	\$166.67
68084 4" Fire Protection Annual Charge - flat rate	19	\$520.79	\$9,895.01
68085 4" Fire Protection Annual Charge - flat rate	5	\$520.79	\$2,603.95
68086 6" Fire Protection Annual Charge - flat rate	30	\$1,041.58	\$31,247.40
68087 6" Fire Protection Annual Charge - flat rate	2	\$1,041.58	\$2,083.16
68088 8" Fire Protection Annual Charge - flat rate	1	\$1,666.58	\$1,666.58
68089 8" Fire Protection Annual Charge - flat rate	4	\$1,666.58	\$6,666.32
Gallage 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

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

Schedule E-2 Revised
 Page 6 of 9

Preparer: Steven Dihel

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
<u>Water Customers</u>			
<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>\$2,496,029.09</u>
		Misc Charges	<u>\$10,833.00</u>
		Total Revenues	<u>\$2,506,862.09</u>

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

Schedule E-2 Revised
 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	\$13.74	\$946,686.00
68023 1" Residential Base Charge	25,305	\$13.74	\$347,690.70
68024 1.5" Residential Base Charge	2	\$13.74	\$27.48
68050 5/8" Multi Residential Base Charge	228	\$13.74	\$3,132.72
68052 1" Multi Residential Base Charge	108	\$34.33	\$3,707.64
68053 1.5" Multi Residential Base Charge	816	\$68.66	\$56,026.56
68054 2" Multi Residential Base Charge	821	\$109.85	\$90,186.85
68055 3" Multi Residential Base Charge	180	\$219.68	\$39,542.40
68056 4" Multi Residential Base Charge	24	\$343.26	\$8,238.24
68057 6" Multi Residential Base Charge	12	\$686.55	\$8,238.60
68058 8" Multi Residential Base Charge	13	\$1,098.46	\$14,279.98
68026 5/8" General Service Base Charge	836	\$13.74	\$11,486.64
68028 1" General Service Base Charge	700	\$34.33	\$24,031.00
68029 1.5" General Service Base Charge	283	\$68.66	\$19,430.78
68030 2" General Service Base Charge	324	\$109.85	\$35,591.40
68031 3" General Service Base Charge	49	\$219.68	\$10,764.32
68032 4" General Service Base Charge	36	\$343.26	\$12,357.36
68033 6" General Service Base Charge	12	\$686.55	\$8,238.60
68077 Residential Wholesale (3)	9,935	\$29.06	\$288,711.10
68078 Multi Residential Wholesale (4)	5,400	\$29.06	\$156,924.00
68079 Commercial Wholesale (5)	1,215	\$29.06	\$35,307.90
<u>Gallonge 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>\$4,005,805.45</u>
		Misc Charges	<u>\$17,347.00</u>
		Total Revenues	<u>\$4,023,152.45</u>

(1) Residential class customers have maximum monthly gallonge 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

Interim Rate Schedules

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 [x] Final []
 Historical [x] or Projected []

Schedule: B-1 Revised
 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	\$241,542	E \$2,327,499	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	13,625	F 246,778	B-15
6	Provision for Income Taxes	35,074	0	35,074	34,743	G 69,817	C-1
7	OPERATING EXPENSES	<u>\$1,856,857</u>	<u>\$179,850</u>	<u>\$2,036,707</u>	<u>\$48,368</u>	<u>\$2,085,075</u>	
8	NET OPERATING INCOME	<u>\$195,608</u>	<u>(\$146,358)</u>	<u>\$49,250</u>	<u>\$193,174</u>	<u>\$242,424</u>	
9	RATE BASE	<u>\$3,092,689</u>		<u>\$2,833,713</u>		<u>\$2,833,713</u>	
10	RATE OF RETURN	6.32%		1.74%		8.55%	

Schedule of Wastewater 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-2 Revised
 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	\$448,005	E	\$3,779,689	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	24,600	F	335,580	B-15
6	Provision for Income Taxes	126,411	0		126,411	124,544	G	250,955	C-1
7	OPERATING EXPENSES	\$2,723,414	\$173,860		\$2,897,274	\$149,144		\$3,046,418	
8	NET OPERATING INCOME	\$564,071	(\$129,661)		\$434,410	\$298,861		\$733,271	
9	RATE BASE	\$8,312,820			\$8,571,267			\$8,571,267	
10	RATE OF RETURN	6.79%			5.07%			8.55%	

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
 Historical or Projected

Schedule: B-3 Revised
 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	<u>\$33,492</u>	<u>\$44,199</u>
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	<u>\$174,176</u>	<u>\$167,948</u>
11	<u>[C] Depreciation Expense:</u>		
12	Associated with the allocation of the common plant.	(\$360)	\$360
15	Total Depreciation Expense Adjustments	<u>(\$360)</u>	<u>\$360</u>
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	<u>\$6,034</u>	<u>\$5,552</u>
24	Total Utility Test Year Adjustments	<u>(\$146,358)</u>	<u>(\$129,661)</u>
25	Adjustments Associated with Requested Revenue Increase		
26	<u>[E] Operating Revenues:</u>		
27	Adjustment to reflect requested revenue increase	\$241,542	\$448,005
30	<u>[F] Taxes Other Than Income:</u>		
31	Increase in regulatory assessment fees associated with revenue increase.	\$13,625	\$24,600
32	<u>[G] Provision for Income Taxes:</u>		
33	Increase in income taxes associated with revenue increase.	\$34,743	\$124,544
34	Total Adjustments Associated with Requested Revenue Increase	<u>\$193,174</u>	<u>\$298,861</u>

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 Revised
 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	\$69,817	\$250,955
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>\$69,817</u>	<u>\$250,955</u>

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 [x] Final []
 Historical [x] or Projected []

Schedule: C-2 Revised
 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	\$312,099	\$983,798
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	\$312,099	\$983,798
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	\$185,806	\$667,113
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	\$185,806	\$667,113
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	\$183,008	\$664,911
12	State Income Tax [5.5% of Line 11]	\$40,314	(\$29,469)	\$10,845	(\$2,462)	\$13,306	\$10,065	\$36,570
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	\$10,065	\$36,570
16	Federal Taxable Income [Line 9 - Line 15]	\$697,661	(\$506,339)	\$191,322	(\$39,507)	\$230,830	\$175,741	\$630,543
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	\$59,752	\$214,385
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	\$59,752	\$214,385
Summary:								
21	Current State Income Taxes [Line 15]	\$40,314	(\$29,469)	\$10,845	(\$2,462)	\$13,306	\$10,065	\$36,570
22	Current Federal Income Taxes [Line 20]	237,205	(172,155)	65,049	(13,432)	78,482	59,752	214,385
23	Total Current Income Tax Expense [To C-1]	\$277,519	(\$201,624)	\$75,894	(\$15,894)	\$91,788	\$69,817	\$250,955

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

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 Revised
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	6,479,101.00	56.81%	6.65%	3.78%
2	Short Term Debt	219,801.00	1.93%	5.01%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	4,458,497.00	39.09%	11.78%	4.60%
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	125,710.00	1.10%	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>8.55%</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

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

Company: Sandoz Utilities Corporation

Docket No.: 000258-WS

Schedule Year Ended: 12/31/05

Interim [x] Final []

Historical [x] Projected []

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

Line No.	Class of Capital	Balance 12/31/05	Balance 12/31/04	Thirteen Month Average	Pro Rate	Reconciliation Adjustments	Pro Rate Percentage	Requested Rate Base	Reconciled to
		(2)	(3)	(4)	(5)	(6)	(7)		(7)
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(126,546,001)		58.07%	6,479,101	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,303,122)		1.97%	219,801	
3	Preferred Stock	-	-	-	-		0.00%	0	
4	Common Equity	92,611,247	88,963,597	91,510,699	(87,052,202)		39.96%	4,458,497	
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	208,872	42,548	125,710	-		0.00%	125,710	
9	Other (Explain)	-	-	-	-		0.00%	0	
10	Total	232,156,649	220,695,762	229,306,305	(217,901,325)		100.00%	11,404,980	

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Sandoz 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

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 Revised
 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	(3) Proposed Rates
WATER			
<u>Residential Service - Rate Schedule RS:</u>			
Base Facility Charges:			
1	5/8" x 3/4"	\$4.25	\$4.74
2	3/4"	\$6.36	\$7.09
3	1"	\$10.58	\$11.80
4	1 1/2"	\$21.19	\$23.64
5	2"	\$33.90	\$37.82
6	3"	\$67.79	\$75.63
Gallage Charges:			
7	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.486
<u>General Service - Rate Schedule GS:</u>			
Base Facility Charges:			
8	5/8" x 3/4"	\$4.25	\$4.74
9	3/4"	\$6.36	\$7.09
10	1"	\$10.58	\$11.80
11	1 1/2"	\$21.19	\$23.64
12	2"	\$33.90	\$37.82
13	3"	\$67.79	\$75.63
14	4"	\$105.95	\$118.21
15	6"	\$211.89	\$236.41
16	8"	\$380.93	\$425.01
Gallage Charges:			
17	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.486
<u>Bulk Sales - Rate Schedule BS:</u>			
Base Facility Charges:			
18	5/8" x 3/4"	\$4.25	\$4.74
19	3/4"	\$6.36	\$7.09
20	1"	\$10.58	\$11.80
21	1 1/2"	\$21.19	\$23.64
22	2"	\$33.90	\$37.82
23	3"	\$67.79	\$75.63
24	4"	\$105.95	\$118.21
25	6"	\$211.89	\$236.41
26	8"	\$380.93	\$425.01
Gallage Charges:			
27	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.486
<u>Multi-Residential Service - Rate Schedule MS:</u>			
Base Facility Charges:			
28	5/8" x 3/4"	\$4.25	\$4.74
29	3/4"	\$6.36	\$7.09
30	1"	\$10.58	\$11.80
31	1 1/2"	\$21.19	\$23.64
32	2"	\$33.90	\$37.82
33	3"	\$67.79	\$75.63
34	4"	\$105.95	\$118.21
35	6"	\$211.89	\$236.41
36	8"	\$380.93	\$425.01
Gallage Charges:			
37	All Consumption [Per 1,000 Gallons]	\$0.435	\$0.486
<u>Fire Protection Service:</u>			
Line Size			
38	1 1/2"	\$86.96	\$96.99
39	2"	\$139.15	\$155.25
40	3"	\$278.27	\$310.35
41	4"	\$434.80	\$485.12
42	6"	\$889.61	\$970.24
43	8"	\$1,391.41	\$1,552.42

Rate Schedule

Florida Public Service Commission

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

Schedule: E-1 Revised
 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	(3) Proposed Rates
WASTEWATER			
Residential Service - Rate Schedule RS:			
1	Base Facility Charges: All Sizes	\$11.35	\$12.90
2	Gallage Charges: Per 1,000 Gallons (Maximum 10,000 gallons per month)	\$1.51	\$1.71
General Service - Rate Schedule GS:			
3	Base Facility Charges: 5/8" x 3/4"	\$11.35	\$12.90
4	3/4"	\$17.01	\$19.33
5	1"	\$28.35	\$32.21
6	1 1/2"	\$56.70	\$64.42
7	2"	\$90.71	\$103.06
8	3"	\$181.40	\$206.09
9	4"	\$283.45	\$322.04
10	6"	\$566.93	\$644.11
11	8"	\$907.07	\$1,030.55
12	Gallage Charges: All Consumption (Per 1,000 Gallons)	\$1.82	\$2.07
Multi-Residential Service - Rate Schedule MS:			
13	Base Facility Charges: 5/8" x 3/4"	\$11.35	\$12.90
14	3/4"	\$17.01	\$19.33
15	1"	\$28.35	\$32.21
16	1 1/2"	\$56.70	\$64.42
17	2"	\$90.71	\$103.06
18	3"	\$181.40	\$206.09
19	4"	\$283.45	\$322.04
20	6"	\$566.93	\$644.11
21	8"	\$907.07	\$1,030.55
22	Gallage Charges: All Consumption (Per 1,000 Gallons)	\$1.82	\$2.07
Wastewater Bulk Service - Rate Schedule BS:			
23	Base Facility Charges: 6"	\$566.93	\$644.11
24	8"	\$907.07	\$1,030.55
25	Gallage Charges: All Consumption (Per 1,000 Gallons)	\$1.88	\$2.07
Wastewater Flat Rate Service - Rate Schedule FR:			
26	Base Facility Charges: Residential Single Family	\$24.00	\$27.27
27	Multiple Dwelling Unit	\$24.00	\$27.27
28	General Service, Per ERC	\$24.00	\$27.27

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

Schedule E-2 Revised
 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			
<u>Base Facility Charge</u>			
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	\$11.80	\$451,007.80
68062 1" Residential Base Charge	664	\$11.80	\$7,835.20
68004 1.5" Residential Base Charge	180	\$23.64	\$4,255.20
68040 5/8" Multi Residential Base Charge	228	\$4.74	\$1,080.72
68042 1" Multi Residential Base Charge	108	\$11.80	\$1,274.40
68043 1.5" Multi Residential Base Charge	816	\$23.64	\$19,290.24
68044 2" Multi Residential Base Charge	821	\$37.82	\$31,050.22
68045 3" Multi Residential Base Charge	180	\$75.63	\$13,613.40
68046 4" Multi Residential Base Charge	24	\$118.21	\$2,837.04
68047 6" Multi Residential Base Charge	12	\$236.41	\$2,836.92
68048 8" Multi Residential Base Charge	13	\$425.01	\$5,525.13
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	\$11.80	\$1,003.00
68011 1.5" Irrigation Base Charge	24	\$23.64	\$567.36
68072 1.5" Irrigation Base Charge	12	\$23.64	\$283.68
68065 2" Irrigation Base Charge	12	\$37.82	\$453.84
68006 5/8" G. S. Irrigation Base Charge	794	\$4.74	\$3,763.56
68007 1" G. S. Irrigation Base Charge	1,891	\$11.80	\$22,313.80
68008 1.5" G. S. Irrigation Base Charge	390	\$23.64	\$9,219.60
68090 1.5" G. S. Irrigation Base Charge	12	\$23.64	\$283.68
68009 2" G. S. Irrigation Base Charge	265	\$37.82	\$10,022.30
68036 2" G. S. Irrigation Base Charge	48	\$37.82	\$1,815.36
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	\$11.80	\$8,861.80
68020 1" General Service Base Charge	12	\$11.80	\$141.60
68067 1" General Service Base Charge	48	\$11.80	\$566.40
68013 1.5" General Service Base Charge	321	\$23.64	\$7,588.44
68014 2" General Service Base Charge	349	\$37.82	\$13,199.18
68035 2" General Service Base Charge	48	\$37.82	\$1,815.36
68069 2" General Service Base Charge	12	\$37.82	\$453.84
68005 3" General Service Base Charge	12	\$75.63	\$907.56
68015 3" General Service Base Charge	49	\$75.63	\$3,705.87
68019 4" General Service Base Charge	24	\$118.21	\$2,837.04
68071 4" General Service Base Charge	12	\$118.21	\$1,418.52
68017 6" General Service Base Charge	24	\$236.41	\$5,673.84
68082 2" Fire Protection Annual Charge - flat rate	13	\$155.25	\$2,018.25
68083 2" Fire Protection Annual Charge - flat rate	1	\$155.25	\$155.25
68084 4" Fire Protection Annual Charge - flat rate	19	\$485.12	\$9,217.28
68085 4" Fire Protection Annual Charge - flat rate	5	\$485.12	\$2,425.60
68086 6" Fire Protection Annual Charge - flat rate	30	\$970.24	\$29,107.20
68087 6" Fire Protection Annual Charge - flat rate	2	\$970.24	\$1,940.48
68088 8" Fire Protection Annual Charge - flat rate	1	\$1,552.42	\$1,552.42
68089 8" Fire Protection Annual Charge - flat rate	4	\$1,552.42	\$6,209.68
<u>Gallons Charge per 1,000 Gallons</u>			
68001 5/8" Residential	1,071,413,000	\$0.486	\$520,706.72
68061 5/8" Residential	82,977,000	\$0.486	\$40,326.82
68003 1" Residential	1,022,392,000	\$0.486	\$496,882.51
68062 1" Residential	12,428,000	\$0.486	\$6,040.01
68004 1.5" Residential	5,921,000	\$0.486	\$2,877.61
68040 5/8" Multi Residential	1,560,000	\$0.486	\$758.16
68042 1" Multi Residential	893,000	\$0.486	\$434.00
68043 1.5" Multi Residential	24,368,000	\$0.486	\$11,842.85
68044 2" Multi Residential	55,131,000	\$0.486	\$26,793.67
68045 3" Multi Residential	24,255,000	\$0.486	\$11,787.93
68046 4" Multi Residential	25,339,000	\$0.486	\$12,314.75
68047 6" Multi Residential	10,693,000	\$0.486	\$5,196.80
68048 8" Multi Residential	15,138,000	\$0.486	\$7,357.07
68063 5/8" Irrigation	201,000	\$0.486	\$97.69

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

Schedule E-2 Revised
 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
<u>Water Customers</u>			
<u>Gallonge Charge per 1,000 Gallons</u>			
68080 5/8" Irrigation	8,000	\$0.486	\$3.89
68064 1" Irrigation	1,144,000	\$0.486	\$555.98
68011 1.5" Irrigation	2,122,000	\$0.486	\$1,031.29
68072 1.5" Irrigation	3,180,000	\$0.486	\$1,545.48
68065 2" Irrigation	3,341,000	\$0.486	\$1,623.73
68006 5/8" G. S. Irrigation	9,815,000	\$0.486	\$4,770.09
68007 1" G. S. Irrigation	47,275,000	\$0.486	\$22,975.65
68008 1.5" G. S. Irrigation	34,558,000	\$0.486	\$16,795.19
68090 1.5" G. S. Irrigation	152,000	\$0.486	\$73.87
68009 2" G. S. Irrigation	59,195,000	\$0.486	\$28,768.77
68036 2" G. S. Irrigation	3,686,000	\$0.486	\$1,791.40
68010 5/8" General Service	12,313,000	\$0.486	\$5,984.12
68066 5/8" General Service	73,000	\$0.486	\$35.48
68012 1" General Service	12,842,000	\$0.486	\$6,241.21
68020 1" General Service	138,000	\$0.486	\$67.07
68067 1" General Service	1,621,000	\$0.486	\$787.81
68013 1.5" General Service	13,334,000	\$0.486	\$6,480.32
68014 2" General Service	16,988,000	\$0.486	\$8,256.17
68035 2" General Service	2,750,000	\$0.486	\$1,336.50
68069 2" General Service	153,000	\$0.486	\$74.36
68005 3" General Service	781,000	\$0.486	\$379.57
68015 3" General Service	8,172,000	\$0.486	\$3,971.59
68019 4" General Service	3,402,000	\$0.486	\$1,653.37
68071 4" General Service	1,119,000	\$0.486	\$543.83
68017 6" General Service	31,563,000	\$0.486	\$15,339.62
Total Water Revenues			<u>\$2,316,666.04</u>
		Misc Charges	<u>\$10,833.00</u>
		Total Revenues	<u>\$2,327,499.04</u>

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

Schedule E-2 Revised
 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
<u>Sewer Customers</u>			
<u>Base Facility Charge</u>			
68021 5/8" Residential Base Charge	68,900	\$12.90	\$888,810.00
68023 1" Residential Base Charge	25,305	\$12.90	\$326,434.50
68024 1.5" Residential Base Charge	2	\$12.90	\$25.80
68050 5/8" Multi Residential Base Charge	228	\$12.90	\$2,941.20
68052 1" Multi Residential Base Charge	108	\$32.21	\$3,478.68
68053 1.5" Multi Residential Base Charge	816	\$64.42	\$52,566.72
68054 2" Multi Residential Base Charge	821	\$103.06	\$84,612.26
68055 3" Multi Residential Base Charge	180	\$206.09	\$37,096.20
68056 4" Multi Residential Base Charge	24	\$322.04	\$7,728.96
68057 6" Multi Residential Base Charge	12	\$644.11	\$7,729.32
68058 8" Multi Residential Base Charge	13	\$1,030.55	\$13,397.15
68026 5/8" General Service Base Charge	836	\$12.90	\$10,784.40
68028 1" General Service Base Charge	700	\$32.21	\$22,547.00
68029 1.5" General Service Base Charge	283	\$64.42	\$18,230.86
68030 2" General Service Base Charge	324	\$103.06	\$33,391.44
68031 3" General Service Base Charge	49	\$206.09	\$10,098.41
68032 4" General Service Base Charge	36	\$322.04	\$11,593.44
68033 6" General Service Base Charge	12	\$644.11	\$7,729.32
68077 Residential Wholesale (3)	9,935	\$27.27	\$270,927.45
68078 Multi Residential Wholesale (4)	5,400	\$27.27	\$147,258.00
68079 Commercial Wholesale (5)	1,215	\$27.27	\$33,133.05
<u>Gallonge Charge per 1,000 Gallons</u>			
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	\$2.07	\$3,229.20
68052 1" Multi Residential	893,000	\$2.07	\$1,848.51
68053 1.5" Multi Residential	24,368,000	\$2.07	\$50,441.76
68054 2" Multi Residential	55,131,000	\$2.07	\$114,121.17
68055 3" Multi Residential	24,255,000	\$2.07	\$50,207.85
68056 4" Multi Residential	25,339,000	\$2.07	\$52,451.73
68057 6" Multi Residential	10,693,000	\$2.07	\$22,134.51
68058 8" Multi Residential	15,138,000	\$2.07	\$31,335.66
68026 5/8" General Service	9,585,000	\$2.07	\$19,840.95
68028 1" General Service	12,648,000	\$2.07	\$26,181.36
68029 1.5" General Service	9,969,000	\$2.07	\$20,635.83
68030 2" General Service	15,390,000	\$2.07	\$31,857.30
68031 3" General Service	8,517,000	\$2.07	\$17,630.19
68032 4" General Service	4,521,000	\$2.07	\$9,358.47
68033 6" General Service	31,563,000	\$2.07	\$65,335.41
Total Sewer Revenues			<u>\$3,762,518.85</u>
		Misc Charges	<u>\$17,347.00</u>
		Total Revenues	<u>\$3,779,865.85</u>

(1) Residential class customers have maximum monthly gallonge 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