

ORIGINAL

060285

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Sandalhaven

Docket No. 060285-SU

VOLUME I



CMP	_____
COM	5 _____
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SEC	L _____
OTH	_____

FOR THE
Historic Test Year Ended: December 31, 2005
Projected Test Year Ended: December 31, 2007

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

UTILITIES INC. OF SANDALHAVEN
DOCKET NO. 060285-SU

FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS
OF HISTORICAL YEAR 2005, PROJECTED YEAR 2006 AND PROJECTED TEST YEAR 2007

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UTILITIES INC. OF SANDALHAVEN
DOCKET NO. 060285-SU

FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS
OF HISTORICAL YEAR 2005, PROJECTED YEAR 2006 AND PROJECTED TEST YEAR 2007

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Sewer Rate Base

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Florida Public Service Commission

Schedule: A-2
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Historic 2005 Average Balance		(3) 2006 Average Balance		(4) TY 2007 Average Balance		(5) Supporting Schedule(s)
		Books	Projected	Projected	Projected			
1	Utility Plant in Service	\$ 2,076,274	\$	4,843,968	\$	7,062,555	A-6	
2	Utility Land & Land Rights	81,794		141,508		154,429	A-6	
3	Less: Non-Used & Useful Plant	-				-	A-3 (B), A-7	
4	Construction Work in Progress	59,410		-		-	A-3 (C), A-18	
5	Less: Accumulated Depreciation	(839,983)		(876,178)		(785,632)	A-10	
6	Less: CIAC	(2,266,445)		(3,422,131)		(4,115,745)	A-12	
7	Accumulated Amortization of CIAC	794,500		854,449		613,297	A-14	
8	Acquisition Adjustment	441,304		-		-	A-3 (D), A-18	
9	Accum. Amort. Of Acq. Adjustments	-		-		-		
10	WSC Rate Base (proforma)	7,458		7,458		7,458	A-3 (A)	
11	Advances for Construction	-		-		-	A-16	
12	Working Capital Allowance	39,156		42,556		59,131	A-3 (E), A-17	
13	Total Rate Base	\$ 393,468	\$	1,591,629	\$	2,995,491		

Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: A-3
Page 1 of 1
Preparer: Virchow, Krause

Revised: 12/06
Preparer: Seidman, F.

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

Line No.	Description	Water	Sewer
(A)	WSC Rate Base		
	Net WSC Rate Base	-	7,458
(B)	Non Used & Useful Plant In Service - Schedule: A-7	-	-
(C)	Remove CWIP	-	(59,410)
(D)	Reverse Acquisition Adjustment		
	Adjustment	-	(441,304)
	Amortization	-	-
(E)	Working Capital Allowance		
	Historic 2005 Year	-	39,156
	2006 Projected Year		42,556
	2007 Projected TY		59,131

Annual Plant Additions and Balances

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Test Year End: December 31, 2005
 Projected Test Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-4
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/01 Balance [order no. PSC-03-0602-PAA-SU]	\$ -	\$ 1,623,624
2			
3	2001 Additions	-	-
4	2001 Retirements	-	-
5	2001 Adjustments	-	330,125
6			
7	12/31/2001 Balance	-	1,953,749
8	2002 Additions	-	113,520
9	2002 Retirements	-	10,730
10	2002 Adjustments	-	-
11			
12	12/31/2002 Balance	-	2,056,539
13	2003 Additions	-	149,151
14	2003 Retirements	-	3,600
15	2003 Adjustments	-	-
16			
17	12/31/2003 Balance	-	2,202,090
18	2004 Additions	-	131,477
19	2004 Retirements	-	(4,749)
20	2004 Adjustments	-	(296,518)
21			
22	12/31/2004 Balance	-	2,041,798
23	2005 Additions	-	(58,999)
24	2005 Retirements	-	4,979
25	2005 Adjustments	-	296,518
26			
27	12/31/2005 Balance	-	2,274,338
28	2006 Additions	-	5,422,276
29	2006 Retirements	-	-
30	2006 Adjustments	-	-
31			
32	12/31/2006 Balance	-	7,696,614
33	2007 Additions	-	200,000
34	2007 Retirements	-	(1,159,261)
35	2007 Adjustments	-	-
35			
37	12/31/2007 Balance	-	6,737,353

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

Sewer Plant in Service by Primary Account

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Test Year End: December 31, 2005
 Projected Test Year End: December 31, 2007
 Historic [x] or Projected [X]
 Interim [] or Final [x]

Schedule: A-6
 Page 1 of 2
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No.	Account No. and Name	Prior Year 12/31/2004	Historic Test Year 12/31/2005	Historic Test Year Average	Historic TY Non-Used & Useful %	Non-Used & Useful Amount	Projected Year 12/31/2006	Projected Test Year 12/31/2007	Projected 2007 Test Year Average	Projected TY Non-Used & Useful %	Non-Used & Useful Amount
1	INTANGIBLE PLANT										
2	351.1 Organization	\$ 1,587	\$ 27,108	\$ 14,347	0%	\$ -	\$ 6,741	\$ 16,923	\$ 6,741	0%	\$ -
3	352.1 Franchises	1,828	3,421	2,625	0%	-	13,247	8,334	13,247	0%	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	35,000	128,588	81,794	0%	-	154,429	141,508	154,429	0%	-
7	354.2 Structures & Improvements	715,748	1,073,228	894,488	0%	-	3,871,505	2,472,366	2,905,600	0%	-
8	360.2 Collection Sewers - Force	199,056	203,712	201,384	0%	-	2,468,515	1,336,114	2,668,515	0%	-
9	361.2 Collection Sewers - Gravity	588,043	619,764	603,904	0%	-	765,509	692,637	765,509	0%	-
10	362.2 Special Collecting Structures	-	-	-	0%	-	-	-	-	0%	-
11	363.2 Services to Customers	-	-	-	0%	-	-	-	-	0%	-
12	364.2 Flow Measuring Devices	-	-	-	0%	-	-	-	-	0%	-
13	365.2 Flow Measuring Installations	-	-	-	0%	-	-	-	-	0%	-
14	375.2 Reuse Services	-	-	-	0%	-	-	-	-	0%	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
18	354.3 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
19	370.3 Receiving Wells	-	-	-	0%	-	-	-	-	0%	-
20	371.3 Pumping Equipment	-	-	-	0%	-	-	-	-	0%	-
21	389.3 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
24	354.4 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
25	380.4 Treatment & Disposal Equipment	424,457	141,723	283,090	0%	-	393,486	267,604	204,440	0%	-
26	381.4 Plant Sewers	-	-	-	0%	-	-	-	-	0%	-
27	382.4 Outfall Sewer Lines	-	-	-	0%	-	-	-	-	0%	-
28	389.4 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
29	GENERAL PLANT										
30	353.5 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
31	354.5 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
32	390.5 Office Furniture & Equipment	752	752	752	0%	-	752	752	752	0%	-
33	391.5 Transportation Equipment	52,309	52,309	52,309	0%	-	(0)	26,154	(0)	0%	-
34	392.5 Stores Equipment	-	-	-	0%	-	-	-	-	0%	-
35	393.5 Tools, Shop & Garage Equipment	17,841	17,841	17,841	0%	-	17,841	17,841	17,841	0%	-
36	394.5 Laboratory Equipment	3,768	4,310	4,039	0%	-	4,591	4,450	281	0%	-
37	395.5 Power Operated Equipment	-	-	-	0%	-	-	-	-	0%	-
38	396.5 Communication Equipment	-	-	-	0%	-	-	-	-	0%	-
39	397.5 Miscellaneous Equipment	-	-	-	0%	-	-	-	-	0%	-
40	398.5 Other Tangible Plant	1,409	1,584	1,497	0%	-	-	792	-	0%	-
41	TOTAL	\$ 2,041,798	\$ 2,274,338	\$ 2,158,068			\$ 7,696,614	\$ 4,985,476	\$ 6,737,353	\$ 7,216,984	

Recap Schedules: A-2, A-4

Sewer Plant in Service by Primary Account

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Historic [x] or Projected [X]
 Interim [] or Final [x]

Florida Public Service Commission

Schedule: A-6
 Page 2 of 2

New: 12/06
 Preparer: Seidman, F.

Projection of Additions & Retirements to Utility Plant in Service - Post 12/31/05

MFR Account	Ledger Account	Plant Additions through 3rdQtr06	Plant Additions to be booked 12/06	Total Plant Additions 2006	Plant Additions to be booked 07/07	Total Plant Additions 2007	Source:
351.1	351.1 Organizational	(20,365)		(20,365)			- General Ledger
352.1	352.1 Franchises	9,826		9,826			- General Ledger
353.2	353.7 Land & Land Rights	25,841		25,841			- General Ledger
354.2	354.2 Structures & Improvements	8,051		8,051			- General Ledger
354.2	354.7 Structures & Improvements	(13,812)		(13,812)			- General Ledger
354.2	354.2 Treatment & Disposal Equip.	752,373		752,373			- General Ledger (1st payment to EWD for 100,000 gpd capacity)
354.2	Structures & Improvements		546,920	546,920			- Tri Sure Agreement - Master LS portion
354.2	Treatment & Disposal Equip.		1,504,745	1,504,745			- EWD Agreement - 2nd & 3rd payments to EWD for 200,000 gpd capacity
354.2	Structures & Improvements				(965,905)	(965,905)	- Retire existing WWTP
	Subtotal			2,798,277		(965,905)	
360.2	Collection Sewers - Force Mains		16,000	16,000			- CWIP Ledger - W.O. # 1160602; see Response to Staff Request 7/12/06 - LS # 4 F.M. Repair
360.2	Collection Sewers - Force Mains		98,147	98,147			- CWIP Ledger - W.O. # 1160604; see Response to Staff Request 7/12/06 - Survey & route selection - F.M. & master LS
360.2	Collection Sewers - Force Mains		2,150,656	2,150,656			- Tri Sure Agreement - FM portion
360.2	Collection Sewers - Force Mains				200,000	200,000	- Estimated cost for FMs to redirect flow from existing customers served by WWTP to EWD for treatment
	Subtotal			2,264,803		200,000	
361.2	361.2 Collection Sewers - Gravity	13,160		13,160			- General Ledger
361.2	Collection Sewers - Gravity		132,585	132,585			- CWIP Ledger - W.O. # 1160603; see Response to Staff Request 7/12/06 - W project
	Subtotal			145,745			
380.4	375.2 Treatment & Disposal Equip.	89		89	(89)	(89)	- General Ledger; retire w/WWTP
380.4	380.4 Treatment & Disposal Equip.	15,238		15,238	(15,238)	(15,238)	- General Ledger; retire w/WWTP
380.4	Treatment & Disposal Equip.		31,997	31,997	(31,997)	(31,997)	- CWIP Ledger - W.O. # 1160601; see Response to Staff Request 7/12/06 - Surge tank, pupms, VFDs; retire w/WWTP
380.4	Treatment & Disposal Equip.		204,440	204,440			- CWIP Ledger - W.O. # 1160501; see Response to Staff Request 7/12/06 - Design/Permitting WWTP Expansion until contract cancelled.
380.4	Treatment & Disposal Equip.				(141,723)	(141,723)	- Retire existing WWTP
	Subtotal			251,763		(189,046)	
391.5	391.7 Transportation Equip.	(52,309)		(52,309)			- General Ledger
394.5	394.7 Laboratory Equip.	281		281			- General Ledger
394.5	Laboratory Equip.				(4,310)	(4,310)	- Retire existing WWTP
	Subtotal			281		(4,310)	
398.5	340.6 Other Tangible Plant	(1,584)		(1,584)			- General Ledger
	Total UPIS additions & retirements	736,786	4,685,490	5,422,276	(959,261)	(959,261)	

Summary of Non-used & Useful Plant

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-7
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Description	(2) Non-Used Historic 2005 TY		(3) Non-Used Projected 2007 TY	
WATER					
1	Plant in Service	\$	-	\$	-
2	Land		-		-
3	Accumulated Depreciation		-		-
4	Other		-		-
5	Total	\$	-	\$	-
WASTEWATER					
6	Plant in Service	\$	-	\$	-
7	Land		-		-
8	Accumulated Depreciation		-		-
9	Other		-		-
10	Total	\$	-	\$	-

Supporting Schedules: A-6, A-10

Annual Accumulated Depreciation Additions and Balances

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Test Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-8
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/01 Balance [order no. PSC-03-0602-PAA-SU]	\$ -	\$ 618,030
2			
3	2001 Additions	-	-
4	2001 Retirements	-	-
5	2001 Adjustments	-	(63,458)
6			
7	12/31/2001 Balance		552,572
8	2002 Additions	-	53,998
9	2002 Retirements	-	10,730
10	2002 Adjustments	-	-
11			
12	12/31/2002 Balance		595,840
13	2003 Additions	-	59,721
14	2003 Retirements	-	3,600
15	2003 Adjustments	-	-
16			
17	12/31/2003 Balance	-	651,961
18	2004 Additions	-	65,831
19	2004 Retirements	-	(7,479)
20	2004 Adjustments	-	96,661
21			
22	12/31/2004 Balance	-	806,974
23	2005 Additions	-	155,429
24	2005 Retirements	-	4,979
25	2005 Adjustments	-	(94,391)
26			
27	12/31/2005 Balance	-	872,991
28	2006 Additions	-	39,383
29	2006 Retirements	-	-
30	2006 Adjustments	-	-
31			
32	12/31/2006 Balance	-	912,374
33	2007 Additions	-	239,698
34	2007 Retirements	-	(493,182)
35	2007 Adjustments	-	-
36			
37	12/31/2007 Balance	-	658,891

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

Sewer Accumulated Depreciation by Primary Account

Florida Public Service Commission

Company: Utilities Inc. of Sandathaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Historic [x] or Projected [x]
 Interim [] or Final [x]

Schedule: A-10
 Page 1 of 2
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

(1) No.	(2) Line Account No. and Name	(3) Prior Year 12/31/2004	(4) Historic Test Year 12/31/2005	(5) Historic Test Year Average	(6) Historic TY Non-Used & Useful %	(7) Non-Used & Useful Amount	(8) Projected Year 12/31/2006	(9) 2006 Projected Year Average	(10) Projected Test Year 12/31/2007	(11) Projected TY Non-Used & Useful %	(12) Non-Used & Useful Amount
1	INTANGIBLE PLANT										
2	351.1 Organization	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%	\$ -
3	352.1 Franchises	-	-	-	0%	-	788	394	1,701	0%	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	1,244	0%	-
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
7	354.2 Structures & Improvements	392,924	464,358	428,641	0%	-	507,325	467,983	159,433	0%	-
8	360.2 Collection Sewers - Force	88,488	95,116	91,801	0%	-	108,180	99,991	193,708	0%	-
9	361.2 Collection Sewers - Gravity	239,759	253,247	246,503	0%	-	268,990	257,747	287,371	0%	-
10	362.2 Special Collecting Structures	-	-	-	0%	-	-	-	-	0%	-
11	363.2 Services to Customers	-	-	-	0%	-	-	-	-	0%	-
12	364.2 Flow Measuring Devices	-	-	-	0%	-	-	-	-	0%	-
13	365.2 Flow Measuring Installations	-	-	-	0%	-	-	-	-	0%	-
14	375.2 Reuse Services	-	-	-	0%	-	-	-	-	0%	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
18	354.3 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
19	370.3 Receiving Wells	-	-	-	0%	-	-	-	-	0%	-
20	371.3 Pumping Equipment	-	-	-	0%	-	-	-	-	0%	-
21	389.3 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
24	354.4 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
25	380.4 Treatment & Disposal Equipment	50,243	15,228	32,736	0%	-	22,573	27,654	12,314	0%	-
26	381.4 Plant Sewers	-	-	-	0%	-	-	-	-	0%	-
27	382.4 Outfall Sewer Lines	-	-	-	0%	-	-	-	-	0%	-
28	389.4 Other Plant & Misc. Equipment	-	-	-	0%	-	-	-	-	0%	-
29	GENERAL PLANT										
30	353.5 Land & Land Rights	-	-	-	0%	-	-	-	-	0%	-
31	354.5 Structures & Improvements	-	-	-	0%	-	-	-	-	0%	-
32	390.5 Office Furniture & Equipment	(163)	(128)	(146)	0%	-	(96)	(121)	(61)	0%	-
33	391.5 Transportation Equipment	32,612	40,491	36,552	0%	-	(0)	18,276	(0)	0%	-
34	392.5 Stores Equipment	-	-	-	0%	-	-	-	-	0%	-
35	393.5 Tools, Shop & Garage Equipment	1,173	2,288	1,731	0%	-	3,310	2,520	4,425	0%	-
36	394.5 Laboratory Equipment	798	1,049	924	0%	-	1,303	1,113	652	0%	-
37	395.5 Power Operated Equipment	-	-	-	0%	-	-	-	-	0%	-
38	396.5 Communication Equipment	-	-	-	0%	-	-	-	-	0%	-
39	397.5 Miscellaneous Equipment	1,142	1,342	1,242	0%	-	-	621	-	0%	-
40	398.5 Other Tangible Plant	-	-	-	0%	-	-	-	-	0%	-
41	TOTAL	\$ 806,974	\$ 872,991	\$ 839,983		\$ -	\$ 912,374	\$ 876,178	\$ 658,891	\$ 785,632	\$ -

Recap Schedules: A-8

Projection of Additions & Retirements to Accumulated Depreciation - Post 12/31/05

MFR Account	Leider Account	Organizational	Accum. Depr. Through 3/31/06	Monthly Dep. Exp. 10/05	Dep. Exp. 10/05	Accum. Depr. 12/06	2007	2007	2007	2007	2007	2007	2007	2007	Total Accum. Depr. 2007	Source:	
361.1		Organizational															
362.1	362.1	Franchises	560	76	76	76	76	76	76	76	76	76	76	912	General Ledger		
363.2		Land & Land Rights															
364.2	364.7	Structures & Improvements	13,811	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	10,128	General Ledger		
364.2	364.2	Structures & Improvements	12,469	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	41,035	General Ledger		
364.2	108-405	Structures & Improvements	(5,116)	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	17,119	10-Year Agreement - Master LS portion		
364.2		Structures & Improvements		3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	47,085	EMD Agreement - 7ml & 3rd payments to EMD for 200,000 gpd capacity (46,000) from WWTP		
364.2		Structures & Improvements												(347,862)			
360.2	360.2	Collection Sewers - Force Mains	2,600	289	289	289	289	289	289	289	289	289	289	3,467	General Ledger		
360.2	360.2	Collection Sewers - Force Mains	2,494	276	276	276	276	276	276	276	276	276	276	3,312	General Ledger		
360.2		Collection Sewers - Force Mains		44	44	44	44	44	44	44	44	44	44	533	W.O. # 1160502, per Response to Staff Request 7/17/06 - LS P 4 F.M. Repair		
360.2		Collection Sewers - Force Mains		272	272	272	272	272	272	272	272	272	272	3,265	CWP Ledger - W.O. # 1160004, per Response to Staff Request 7/17/06 - Survey & Note selection - F.M. & meter LS		
360.2		Collection Sewers - Force Mains		555	555	555	555	555	555	555	555	555	555	71,071	Estimated cost for 1 ML to collect four hours coming customers served by WWTP to EMD for treatment		
361.2	361.2	Collection Sewers - Gravity	7,852	867	867	867	867	867	867	867	867	867	867	85,527			
361.2	361.2	Collection Sewers - Gravity	3,777	420	420	420	420	420	420	420	420	420	420	5,036	General Ledger		
361.2		Collection Sewers - Gravity		245	245	245	245	245	245	245	245	245	245	15,743	CWP Ledger - W.O. # 1160503, per Response to Staff Request 7/17/06 - 1st project		
361.2		Collection Sewers - Gravity		969	969	969	969	969	969	969	969	969	969	5,814	General Ledger		
360.4	360.4	Treatment & Disposal Equip.	3,075	0	0	0	0	0	0	0	0	0	0	2	General Ledger		
360.4	375.2	Treatment & Disposal Equip.	3	0	0	0	0	0	0	0	0	0	0	132	General Ledger		
360.4	360.4	Treatment & Disposal Equip.	198	22	22	22	22	22	22	22	22	22	22	880	W.O. # 1160001, per Response to Staff Request 7/17/06 - Surge tank, pumps, VFDs		
360.4		Treatment & Disposal Equip.		148	148	148	148	148	148	148	148	148	148	1,367	CWP Ledger - W.O. # 1160501, per Response to Staff Request 7/17/06 - Improving WWTP operations and contract canceled		
360.4		Treatment & Disposal Equip.		947	947	947	947	947	947	947	947	947	947	(28,454)	Other existing WWTP		
360.4		Treatment & Disposal Equip.												(10,259)			
360.5	360.7	Office Furn. & Equip.	7	1	1	1	1	1	1	1	1	1	1	8	General Ledger		
360.5	360.7	Office Furn. & Equip.	19	2	2	2	2	2	2	2	2	2	2	26	General Ledger		
361.5		Transmission Equip.	(40,491)											(40,491)			
363.5	363.7	Tools, Shop Equip.	636	93	93	93	93	93	93	93	93	93	93	1,115	General Ledger		
364.5	364.7	Laboratory Equip.	205	24	24	24	24	24	24	24	24	24	24	143	General Ledger		
364.5		Laboratory Equip.												(1,447)	Other existing WWTP		
368.5	Alloc.	Other Tangible Plant	(1,342)											(1,342)			
		Total Accum Depr additions & retirems	2,548	21,525										253,494			

Retired Depr. 12/05	Retired Depr. 12/06	Retired Depr. 12/07	Retired Depr. 12/08	Retired Depr. 12/09	Retired Depr. 12/10	Retired Depr. 12/11	Retired Depr. 12/12	Retired Depr. 12/13	Retired Depr. 12/14	Retired Depr. 12/15	Retired Depr. 12/16	Retired Depr. 12/17	Retired Depr. 12/18	Retired Depr. 12/19	Retired Depr. 12/20	Retired Depr. 12/21	Retired Depr. 12/22	Retired Depr. 12/23	Retired Depr. 12/24	Retired Depr. 12/25	Retired Depr. 12/26	Retired Depr. 12/27	Retired Depr. 12/28	Retired Depr. 12/29	Retired Depr. 12/30	Retired Depr. 12/31	
48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346	48,346
11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798	11,798
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396	396
1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992	59,992

Retirement of WWTP @ 787

Annual Additions and Balances to CIAC

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-11
 Page 1 of 1
 Preparer: Vlrchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/01 Balance [order no. PSC-03-0602-PAA-SU]	\$ -	\$ 1,607,051
2			
3	2001 Additions	-	-
4	2001 Retirements	-	-
5	2001 Adjustments	-	1,875
6			
7	12/31/2001 Balance		1,608,926
8	2002 Additions	-	80,244
9	2002 Retirements	-	-
10	2002 Adjustments	-	-
11			
12	12/31/2002 Balance	-	1,689,170
13	2003 Additions	-	231,350
14	2003 Retirements	-	-
15	2003 Adjustments	-	-
16			
17	12/31/2003 Balance	-	1,920,520
18	2004 Additions	-	318,619
19	2004 Retirements	-	-
20	2004 Adjustments	-	-
21			
22	12/31/2004 Balance	-	2,239,139
23	2005 Additions	-	54,611
24	2005 Retirements	-	-
25	2005 Adjustments	-	-
26			
27	12/31/2005 Balance	-	2,293,750
28	2006 Additions	-	2,284,068
29	2006 Retirements	-	-
30	2006 Adjustments	-	-
31			
32	12/31/2006 Balance	-	4,577,818
33	2007 Additions	-	1,167,274
34	2007 Retirements	-	(935,733)
35	2007 Adjustments	-	-
36			
37	12/31/2007 Balance	-	4,809,359

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

CIAC by Type and Classification

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Historic [x] or Projected [X]
 Interim [] or Final [x]

Florida Public Service Commission

Schedule: A-12
 Page 1 of 3
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/2004	(3) Historic Year 12/31/2005	(4) Historic Year Average	(5) Projected Year 12/31/2006	(6) 2006 Projected Year Average	(7) Projected Test Year 12/31/2007	(8) Projected 2007 Test Year Average
WATER								
1	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2								
3	Line/Main Extension Fees	-	-	-	-	-	-	-
4								
5	Meter Installation Fees	-	-	-	-	-	-	-
6								
7	Contributed Plant	-	-	-	-	-	-	-
8								
9	Other	-	-	-	-	-	-	-
10								
11	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12								
13								
WASTEWATER								
14								
15								
16	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17								
18	Line/Main Extension Fees	2,239,139	2,293,750	2,266,445	4,577,818	3,422,131	4,809,359	4,115,745
19								
20	Contributed Plant	-	-	-	-	-	-	-
21								
22	Other	-	-	-	-	-	-	-
23								
24	Total	\$ 2,239,139	\$ 2,293,750	\$ 2,266,445	\$ 4,577,818	\$ 3,422,131	\$ 4,809,359	\$ 4,115,745

Recap Schedules: A-2, A-11

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Historic [x] or Projected [X]
 Interim [] or Final [x]

Schedule: A-12
 Page 2 of 3

New: 12/06
 Preparer: Seidman, F.

Projection of Additions & Retirements to Utility Plant in Service - Post 12/31/05

MFR Account	Ledger Account	CIAC Additions through 3rdQtr06	CIAC Additions to be booked 12/06	Total CIAC Additions 2006	CIAC Additions to be booked 07/07	Total Plant Additions 2007	Source:
271	272.1010	CIAC Sewer	371,250	371,250			- General Ledger
		Net additions to reflect anticipated developers		1,912,818	1,167,274	1,167,274	New MFR Schedule "SAC"
		Retire CIAC assoc. w/retired WWTP			(935,733)	(935,733)	Ex. "2" of Response to PSC 7/12/06 Information Request
		Total CIAC additions & retirements	371,250	1,912,818	231,541	231,541	

Note: See page 3 of this schedule -
 The total additions for 2006 and 2007 = the requested SAC (MFR Schedule E-10) charge x 1313 ERCs.
 The additions through 3rd Qtr06 are for 297 ERCs (basically the Cape Haze Resort)
 The additions for 2007 are for 444 ERCs (the 8401 Placida Road project)
 The 4thQtr06 additions are for the remaining 571 ERCs

CIAC by Type and Classification

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Test Year End: December 31, 2005
 Projected Test Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Florida Public Service Commission

Schedule: A-12
 Page 3 of 3
 Preparer: Seldman, F.

New: 12/08
 Preparer: Seldman, F.

Schedule of Commitments and Capacity

		Add'l Flow (gpd)	Cummulative Flow (gpd)	ERCs @ 190 gpd/ERC
COMMITMENTS				
Current Annual Average Flow (12 Month RAA)			90,000	
Additional Prepaid Commitments:				
52 lots	Eagles Preserve	9,880		52
60 lots	Shamrock Shores	11,400		60
45 lots	Cape Haze Marina, in bankruptcy	8,550		45
105 condos	Hacienda Del Mar, under constr.	16,070		85
48 rooms	Ship's Lantern Hotel, no activity	9,600		51
234 condos	Hammocks at Cape Haze, under constr.	48,050		253
Commer'l	Cape Haze Plaza Addition, under constr.	5,260		28
264 apts	Cape Haze Resort-under constr.	56,340		297
	SUBTOTAL 2006	165,150		869
422 condos	8401 Placida Road-under design	84,400		444
	TOTAL	249,550	339,550	1,313

CAPACITY

	Date	Capacity (gpd)	Cummulative Capacity (gpd)
Existing WWTP		150,000	150,000
Purchase EWD Capacity and Force Main On-Line	1/31/2007	300,000	450,000
Retire Existing WWTP	6/30/07	(150,000)	300,000
Purchase Additional EWD Capacity as Required	1/31/08		

Annual Additions and Balances of Amortization of CIAC

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-13
 Page 1 of 1
 Preparer: Vlrchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer 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.	Description	Year-End Balance	
		Water	Sewer
1	12/31/01 Balance [order no. PSC-03-0602-PAA-SU]	\$ -	\$ 626,882
2			
3	2001 Additions	-	-
4	2001 Retirements	-	-
5	2001 Adjustments	-	(58,633)
6			
7	12/31/2001 Balance		568,249
8	2002 Additions	-	49,303
9	2002 Retirements	-	-
10	2002 Adjustments	-	-
11			
12	12/31/2002 Balance	-	617,552
13	2003 Additions	-	48,479
14	2003 Retirements	-	-
15	2003 Adjustments	-	-
16			
17	12/31/2003 Balance	-	666,031
18	2004 Additions	-	58,572
19	2004 Retirements	-	-
20	2004 Adjustments	-	35,128
21			
22	12/31/2004 Balance	-	759,731
23	2005 Additions	-	104,665
24	2005 Retirements	-	-
25	2005 Adjustments	-	(35,128)
26			
27	12/31/2005 Balance	-	829,268
28	2006 Additions	-	85,131
29	2006 Retirements	-	-
30	2006 Adjustments	-	-
31			
32	12/31/2006 Balance	-	914,399
33	2007 Additions	-	180,119
34	2007 Retirements	-	(722,374)
35	2007 Adjustments	-	-
36			
37	12/31/2007 Balance	-	372,144

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

Accumulated Amortization of CIAC by Type and Classification

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Historic [x] or Projected [X]
 Interim [] or Final [x]

Florida Public Service Commission

Schedule: A-14
 Page 1 of 2
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Description	(2) Prior Year 12/31/2004	(3) Historic Year 12/31/2005	(4) Historic Year Average	(5) Projected Year 12/31/2006	(6) 2006 Projected Year Average	(7) Projected Test Year 12/31/2007	(8) Projected 2007 Test Year Average
WATER								
1	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2								
3	Line/Main Extension Fees	-	-	-	-	-	-	-
4								
5	Meter Installation Fees	-	-	-	-	-	-	-
6								
7	Contributed Plant	-	-	-	-	-	-	-
8								
9	Other	-	-	-	-	-	-	-
10								
11	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12								
13								
WASTEWATER								
14								
15								
16	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17								
18	Line/Main Extension Fees	759,731	829,268	794,500	914,399	854,449	372,144	613,297
19								
20	Contributed Plant	-	-	-	-	-	-	-
21								
22	Other	-	-	-	-	-	-	-
23								
24	Total	\$ 759,731	\$ 829,268	\$ 794,500	\$ 914,399	\$ 854,449	\$ 372,144	\$ 613,297

Recap Schedules: A-2, A-13

Accumulated Amortization of CIAC by Type and Calculation

Company: UMWIS Inc. of Sandalwood
 Docket No.: 060285-BU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Historic [x] or Projected []
 Interest [] or Final [x]

Florida Public Service Commission

Schedule: A-14
 Page 2 of 2

Rev: 1208
 Preparer: Feldman, F.

Projection of Additions & Retirements to Accumulated Amortization - Post 12/31/05

MFR Account	Ledger Account	Accum. Amort Additions through 3rdQtr06	Monthly Dep. Exp.	Dep. Exp. 10/06	11/06	12/06	Total Accum. Amort Additions 2006	1/07	2/07	3/07	4/07	5/07	6/07	7/07	8/07	9/07	10/07	11/07	12/07	Total Accum. Depr. Additions 2007	Source:
272.3	272.3 Accum.Amort. -Sewer, Existing CIAC	55,975	9,719	9,719	9,719	9,719	85,131	9,719	9,719	9,719	9,719	9,719	9,719	7,278	7,278	7,278	7,278	7,278	7,278	101,980	General Ledger & Response to 7/12/06 Staff Info Request. Begin amort of 12/06 CIAC additions in 1/07 and 2007
272.3	Accum. Amort. - Additional SACs							4,989	4,989	4,989	4,989	4,989	4,989	8,034	8,034	8,034	8,034	8,034	8,034	78,139	additions in 7/07. Response to 7/12/06 Staff Info Request adj. through 7/07.
272.3	Retire WWTP													(722,374)						(722,374)	
	Total Accum Amort. additions & retirements	55,975	9,719	9,719	9,719	9,719	85,131	14,708	14,708	14,708	14,708	14,708	14,708	(707,062)	15,312	15,312	15,312	15,312	15,312	(542,254)	
Retirement of WWTP @ 7/07																					
								Adj'd Accum. Amort. thru 7/06	Retired Amort.	Retired Basis											
	Acct							38,163	691,171	Accum Amort @ 12/31/05 + 18 mos @ 3.13% and Ex.2 to Response to 7/12/06 Staff Info Request.											
		354.2						5,569	29,393	Accum Amort @ 12/31/05 + 18 mos @ 3.13% and Ex.2 to Response to 7/12/06 Staff Info Request.											
		394.5						170	1,809	Accum Amort @ 12/31/05 + 18 mos @ 3.13% and Ex.2 to Response to 7/12/06 Staff Info Request.											
	Total							43,933	722,374												
	Monthly Amortization, Retired							2,440.70													

Schedule of AFUDC Rates Used

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: A-15
Page 1 of 1
Preparer: Virchow, Krause

Recap Schedules:

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

Line No.	Description	Rate
1	Approved AFUDC Rate (Per Order PSC-04-0262-WS)	9.03%

Annual Additions and Balances of Advances for Construction

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-16
 Page 1 of 1
 Preparer: Vlrchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/01 Balance [order no. PSC-03-0602-PAA-SU]	\$ -	\$ -
2			
3			
4	2001 Additions	-	-
5	2001 Retirements	-	-
6	2001 Adjustments	-	-
7			
8	12/31/2001 Balance	-	-
9	2002 Additions	-	-
10	2002 Retirements	-	-
11	2002 Adjustments	-	-
12			
13	12/31/2002 Balance	-	-
14	2003 Additions	-	-
15	2003 Retirements	-	-
16	2003 Adjustments	-	-
17			
18	12/31/2003 Balance	-	-
19	2004 Additions	-	-
20	2004 Retirements	-	-
21	2004 Adjustments	-	-
22			
23	12/31/2004 Balance	-	-
24	2005 Additions	-	-
25	2005 Retirements	-	-
26	2005 Adjustments	-	-
27			
28	12/31/2005 Balance	-	-
29	2006 Additions	-	-
30	2006 Retirements	-	-
31	2006 Adjustments	-	-
32			
33	12/31/2006 Balance	-	-
34	2007 Additions	-	-
35	2007 Retirements	-	-
36	2007 Adjustments	-	-
37	12/31/2007 Balance	-	-

Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-17
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No.	Description	Water	Sewer
1	<u>Per Books - 12/31/2005</u>		
2	Total O&M Expenses, Schedule B-6, page 2	\$ -	\$ 313,247
3	Divide by 8	<u>8</u>	<u>8</u>
4	Working Capital	<u>\$ -</u>	<u>\$ 39,156</u>
5	<u>Projected - 12/31/2006</u>		
6	Total O&M Expenses, Schedule B-6, page 2	\$ -	\$ 340,444
7	Divide by 8	<u>8</u>	<u>8</u>
8	Working Capital	<u>\$ -</u>	<u>\$ 42,556</u>
9	<u>Projected - 12/31/2007</u>		
10	Total O&M Expenses, Schedule B-6, page 2	\$ -	\$ 473,044
11	Divide by 8	<u>8</u>	<u>8</u>
12	Working Capital	<u>\$ -</u>	<u>\$ 59,131</u>

Recap Schedules: A-2, A-3

Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Interim or Final
 Historic or Projected

Schedule: A-18
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seldman, F.

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

Line No.	(1) Assets	(2) Projected TY 12/31/2007	(3) Projected Year 12/31/2006	(4) Historic Year 12/31/2005	(5) Prior Year 12/31/2004
1	Utility Plant In Service	\$ 6,737,353	\$ 7,696,614	\$ 2,274,338	\$ 2,338,316
2	Construction Work In Progress	-	-	59,410	-
3	Other Utility Plant Adjustments (Acquisition Adjustment)	441,304	441,304	441,304	441,304
4	GROSS UTILITY PLANT	7,178,657	8,137,918	2,775,052	2,779,620
5	Less: Accumulated Depreciation/Amortization	(658,891)	(912,374)	(873,881)	(784,798)
6	NET UTILITY PLANT	<u>6,519,767</u>	<u>7,225,544</u>	<u>1,901,171</u>	<u>2,014,822</u>
7	Cash	-	-	-	-
8	Special Deposits	25	25	25	25
9	Accounts Rec'b - customers	45,892	45,892	45,892	36,777
10	Notes Receivable	-	-	-	-
11	Accounts Rec'b - Accoc. Cos.	-	-	-	-
12	Notes Rec'b - Accoc. Cos.	-	-	-	-
13	Accounts Rec'b - Other	-	-	-	-
14	Allowance for Bad Debts	-	-	-	-
15	Materials and Supplies	-	-	-	-
16	Miscellaneous Current & Accrued Assets	-	-	-	-
17	TOTAL CURRENT ASSETS	<u>45,917</u>	<u>45,917</u>	<u>45,917</u>	<u>36,802</u>
18	Net nonutility Property	-	-	-	-
19	Unamortized Debt Discount & Exp	-	-	-	-
20	Prelim. Survey & Investigation Charges	-	-	-	-
21	Clearing Accounts	-	-	-	-
22	Deferred Rate Case Expense	171,570	7,879	22,159	38,264
23	Other Miscellaneous Deferred Debits	16,025	20,297	16,025	20,297
24	Accum. Deferred Income Tax	248,275	234,868	248,275	234,868
25	TOTAL OTHER ASSETS	<u>435,870</u>	<u>263,044</u>	<u>286,459</u>	<u>291,429</u>
26	TOTAL ASSETS	<u>\$ 7,001,554</u>	<u>\$ 7,534,505</u>	<u>\$ 2,233,547</u>	<u>\$ 2,343,053</u>

Balance Sheet - Liabilities and Owners' Equity

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060286-SU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: A-19
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/08
 Preparer: Seidman, F.

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

Line No.	(1) Equity Capital & Liabilities	(2) Projected TY 12/31/2007	(3) Projected Year 12/31/2006	(4) Historic Year 12/31/2005	(5) Prior Year 12/31/2004
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued	-	-	-	-
3	Additional Paid in Capital	907,405	907,405	907,405	884,823
4	Retained Earnings	1,187,784	2,782,692	(607,490)	(236,790)
5	Other Equity Capital	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,098,189	3,691,097	300,915	648,833
7	Bonds	-	-	-	-
8	Reacquired Bonds	-	-	-	-
9	Advances From Associated Companies	-	-	-	-
10	Other Long-Term Debt	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-
12	Accounts Payable	5,728	5,728	5,728	4,642
13	Notes Payable	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	295,556	7,386	295,556	7,386
15	Customer Deposits	16,500	16,500	16,500	16,500
16	Accrued Taxes	1,000	1,000	1,000	7,756
17	Accrued Interest	501	510	501	510
18	Accrued Dividends	-	-	-	-
19	Misc. Current and Accrued Liabilities	-	-	-	-
20	TOTAL CURRENT & ACCRUED LIABILITIES	319,285	31,124	319,285	36,794
21	Advances for Construction	-	-	-	-
22	Prepaid Capacity Charges	-	-	-	-
23	Accum. Deferred ITC's	-	-	-	-
24	Operating Reserve	-	-	-	-
25	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-
26	Contributions in Aid of Construction	4,808,359	4,577,818	2,293,750	2,239,139
27	Less: Accum. Amortization of CIAC	(372,144)	(914,399)	(829,268)	(724,603)
28	Accumulated Deferred Income Taxes	148,865	148,865	148,865	142,890
29	Total Equity Capital and Liabilities	\$ 7,001,554	\$ 7,534,505	\$ 2,233,547	\$ 2,343,053

Net Operating Income Statement - Sewer

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: B-2
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

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) Historic Test Year Adjustments	(4) Historic Adjusted Test Year	(3) 2006 Projected Year Adjustments	(4) 2006 Projected Year	(5) Requested Rev. Adjust. from 2005 Projected 2007 Test Year	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 270,518	\$ 6,044	A \$ 276,562	\$ (4,862)	A1 \$ 271,700	\$ 841,571	H \$ 1,118,134	B-4, E-2, B-3
2	Operation & Maintenance	313,247	397	E1 313,644	27,198	E2 340,841	208,818	E3, F 522,461	B-6, B-3
3	Depreciation, net of CIAC amort.	(32,297)	-	(32,297)	41,187	D1,2 8,890	96,706	D1,3 64,409	B-14, B-3
4	Amortization	529	(529)	B -	-	-	-	-	B-3
5	Taxes Other Than Income	43,260	(325)	G 42,935	-	42,935	178,950	J 221,885	B-15, B-3
6	Provision for Income Taxes	(44,051)	44,051	C -	-	-	53,058	I 53,058	C-1, B-3
7	OPERATING EXPENSES	280,688	43,594	324,282	68,385	392,666	537,531	861,812	
8	NET OPERATING INCOME	\$ (10,170)	\$ (37,550)	\$ (47,719)	\$ (73,247)	\$ (120,966)	\$ 304,040	\$ 256,321	
9	RATE BASE	\$ 393,468		\$ 393,468		\$ 1,591,629		\$ 2,995,491	A-2
10	RATE OF RETURN	-2.58%		-12.13%		-7.60%		8.56%	

Adjustments to Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: B-3
 Page 1 of 1
 Preparer: Virchow, Krause

Revised: 12/06
 Preparer: Seidman, F.

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.	Description	Water	Wastewater
(A)	Operating Revenues, Historic		
	Effect of mid year rate change	-	5,784
	RAF Effect on above	-	260
(A1)	Operating Revenue, Projected 2006		
	Effect of projected growth at current rates		(4,653)
	RAF Effect on above		(209)
(B)	Amortization		
	Reverse out	-	(529)
(C)	Provision for Income Tax		
	Reverse Out Negative	-	44,051
(D1)	Proforma Maintenance Project		
	Hurricane Def		21,365
	Amortization Period (Years)		5
	Expense in 2006 and 2007	-	4,273
(D2)	Adjustment to reflect 2006 projected depr. & amort. Exp. (B-14)		36,914
(D3)	Adjustment to reflect 2006 projected depr. & amort. Exp. (B-14)	-	92,432
(E1)	Proforma O&M Expenses		
	Salary Adjustment (see WP)	-	(573)
	Pension/Benefit Adjustment (see WP)	-	970
(E2)	Projected change in O&M exp. from 2005 to 2006 (B-6, page 2)		27,198
(E3)	Projected change in O&M exp. from 2006 to 2007 (B-6, page 2)		132,600
(F)	Rate Case Expense		
	1/4 of Rate Case Expense (Schedule B-10) in 2007	-	49,020
(G)	Proforma Tax Other than Income		
	Payroll Taxes (see WP)	-	(325)
(H)	Revenue Increase		
	Required to realize a 8.56% rate of return	-	841,571
(I)	Provision for Income Taxes		
	Income Taxes (C-1)	-	53,058
(J)	Taxes other than Income		
	Regulatory Assessment Fees (RAF's)		
	Adjusted for Revenue Increase (B-15)	-	38,257
	Personal Property Tax Adj. 2007		140,692

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historical Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final []
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Virchow, Krause

Recap Schedules:

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Line No.	WATER SALES Account No. and Description	(1)	SEWER SALES Account No. and Description	(2)
		Total Water		Total Sewer
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ 263,656
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	\$ -
3	461.2 Metered - Commercial	-	521.3 Flat Rate - Industrial	\$ -
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	\$ -
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	\$ -
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	\$ -
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	\$ -
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	\$ -
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	\$ -
10	465 Irrigation Customers	-	522.4 Measured - Public Authorities	\$ -
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	\$ -
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	\$ -
13			524 Revenues from Other Systems	\$ -
14	TOTAL WATER SALES	-	525 Interdepartmental Sales	\$ -
15				
16			TOTAL SEWER SALES	\$ 263,656
17	470 Forfeited Discounts	-		
18	471 Misc Service Revenues	-		
19	472 Rents from Water Property	-	531 Sale of Sludge	\$ -
20	473 Interdepartmental Rents	-	532 Forfeited Discounts	\$ -
21	474 Other Water Revenues	-	534 Rents from Sewer Property	\$ -
22			535 Interdepartmental Rents	\$ -
23	TOTAL OTHER WATER REVENUES	-	536 Other Sewer Revenues	\$ 6,862
24				
25			TOTAL OTHER SEWER REVENUES	\$ 6,862
26	TOTAL WATER OPERATING REVENUES	\$ -		
27			TOTAL SEWER OPERATING REVENUES	\$ 270,518
28				

Sewer O&M Expenses by Month

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final []
 Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-6
 Page 1 of 2
 Preparer: Virchow, Krause

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

Line No.	(1) Account No. And Name	(2) Jan 2005	(3) Feb 2005	(4) Mar 2005	(5) Apr 2005	(6) May 2005	(7) Jun 2005	(8) Jul 2005	(9) Aug 2005	(10) Sep 2005	(11) Oct 2005	(12) Nov 2005	(13) Dec 2005	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 7,383	\$ 88,593
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	539	539	539	539	539	11,025	539	539	5,247	539	539	539	21,663
4	710 Purchased Sewage Treatment	110	92	147	118	36	62	106	28	62	103	67	103	1,034
5	711 Sludge Removal Expense	6,000	8,250	7,500	3,750	-	4,375	-	8,050	-	1,200	2,625	3,500	45,250
6	715 Purchased Power	1,676	1,674	1,814	1,907	1,685	1,657	1,708	1,439	1,401	1,462	1,476	1,739	19,638
7	716 Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	212	4,324	3,987	627	4,732	290	373	4,607	503	3,582	1,620	4,344	29,201
9	720 Materials & Supplies	3,694	3,362	7,968	6,035	4,631	3,689	5,459	3,635	6,158	2,636	4,556	6,797	58,621
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	219	219	219	219	219	219	219	219	219	219	219	219	2,633
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
15	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	750 Transportation Expenses	291	699	165	406	794	956	1,108	758	(30)	700	911	256	7,014
18	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	759 Insurance - Other	236	236	236	236	236	6,637	236	236	2,454	236	236	236	11,456
22	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	766 Reg. Comm. Exp. - Rate Case Amort.	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,280
24	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	770 Bad Debt Expense	29	669	8	2	2	22	2	14	44	2	2	39	832
26	775 Miscellaneous Expense	623	627	728	899	626	3,356	710	1,112	2,739	676	418	517	13,033
27	TOTAL	\$ 22,203	\$ 29,265	\$ 31,884	\$ 23,310	\$ 22,074	\$ 40,862	\$ 19,033	\$ 29,211	\$ 27,370	\$ 19,928	\$ 21,243	\$ 26,862	\$ 313,247

Recap Schedule: B-2

Sewer O&M Expenses by Month

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [] or Projected [X]

Schedule B-6
 Page 2 of 2

New: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Account No. And Name	(14)		Basis for Change	Projected 2006 Annual	Projected 2007 Change	Basis for Change	Projected 2007 Annual
		Total 2005 Annual	Projected 2006 Change					
1	701 Salaries & Wages - Employees	\$ 88,593	-		\$ 88,593	-		\$ 88,593
2	703 Salaries & Wages - Officers, Etc.	-	-		-	-		-
3	704 Employee Pensions & Benefits	21,663	-		21,663	-		21,663
4	710 Purchased Sewage Treatment	1,034	-		1,034	194,075	A	195,109
5	711 Sludge Removal Expense	45,250	14,325	B	59,575	(24,042)	C	35,533
6	715 Purchased Power	19,638	3,919	D	23,557	7,238	E	30,795
7	716 Fuel for Purchased Power	-	-		-	-		-
8	718 Chemicals	29,201	5,815	F	35,016	(12,145)	G	22,871
9	720 Materials & Supplies	58,621	17,071	H	75,692	(29,165)	I	46,527
10	731 Contractual Services - Engr.	-	-		-	-		-
11	732 Contractual Services - Acct.	2,633	-		2,633	-		2,633
12	733 Contractual Services - Legal	-	-		-	-		-
13	734 Contractual Services - Mgmt. Fees	-	-		-	-		-
14	736 Contractual Services - Other	-	-		-	-		-
15	741 Rental of Building/Real Prop.	-	-		-	-		-
16	742 Rental of Equipment	-	-		-	-		-
17	750 Transportation Expenses	7,014	347	J	7,361	(3,361)	K	4,000
18	756 Insurance - Vehicle	-	-		-	-		-
19	757 Insurance - General Liability	-	-		-	-		-
20	758 Insurance - Workman's Comp.	-	-		-	-		-
21	759 Insurance - Other	11,456	-		11,456	-		11,456
22	760 Advertising Expense	-	-		-	-		-
23	766 Reg. Comm. Exp. - Rate Case Amort.	14,280	(14,280)	L	-	-		-
24	767 Reg. Comm. Exp. - Other	-	-		-	-		-
25	770 Bad Debt Expense	832	-		832	-		832
26	775 Miscellaneous Expense	13,033	-		13,033	-		13,033
27	TOTAL	\$ 313,247	\$ 27,198		\$ 340,444	\$ 132,600		\$ 473,044

Basis for Change:

- A - Projected purchased treatment cost by EWD @ \$7.32/MG for 1/2 projected gallons in first 6 months and all projected gallons in second six months.
- B - Actual 9 mos expense, annualized.
- C - Estimated sludge removal expense for approx. 1/2 year, until WWTP retired, with some minimal overlap.
- D - Actual 9 mos expense, annualized.
- E - Estimated electric expense at current electric rates, allowing for operation of master lift station from beginning of year and retirement of WWTP at mid-year, offset by additional lift station for existing customers.
- F - Actual 9 mos expense, annualized.
- G - Estimated chemical expense for approx. 1/2 year, until WWTP retired, with some minimal overlap.
- H - Actual 9 mos expense, annualized for the following components of M&S - supplies, repairs, contract operators, testing & storm preparation.
- I - Reflects reductions in the following expenses associated with retirement of WWTP - repairs, contract operators, testing and storm preparation.
- J - Actual 9 mos expense, annualized.
- K - Reduced for fuel use for emergency generator after WWTP retired.
- L - The rate case amortization expense is zeroed out and addressed as a separate adjustment at Schedules B-10 and B-3.

Billed/Treated Gallons, 2005 - Actual	25,559,000	35,539,000
Billed/Treated Gallons, 2006	28,725,254	37,160,641
Billed/Treated Gallons, 2007	32,293,179	44,902,668

Recap Schedule: B-2, B-3

Comparative O&M Expenses - Sewer

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final []
 Historic [X] or Projected []

Schedule: B-8
 Page 1 of 2
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Account No. and Name	(2) Prior Owner 12/31/2001	(3) Historic TY 12/31/2005	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ 42,355	\$ 88,593	\$ 46,238	109.17%	Two operators are assigned full-time to SH in current year, there was an open position during the prior test year.
2	703 Salaries & Wages - Officers, Etc.	-	-	-	N/A	
3	704 Employee Pensions & Benefits	14,013	21,663	7,650	54.59%	Two operators are assigned full-time to SH in current year, there was an open position during the prior test year.
4	710 Purchased Sewage Treatment	742	1,034	292	39.35%	Hauled sewage to another WWTP during an emergency condition.
5	711 Sludge Removal Expense	44,532	45,250	718	1.61%	
6	715 Purchased Power	16,693	19,638	2,945	17.64%	Increase in unit cost of service as provided by FP&L.
7	716 Fuel for Purchased Power	-	-	-	N/A	
8	718 Chemicals	7,407	29,201	21,794	294.24%	Converted disinfection system to sodium hypochlorite, increase in water pumped.
9	720 Materials & Supplies	2,285	58,621	56,336	2465.47%	Cost associated with WWTP permit renewal, more frequent and varied collection system and WWTP repairs
10	731 Contractual Services - Engr.	-	-	-	N/A	
11	732 Contractual Services - Acct.	1,024	2,633	1,609	157.13%	Audit fees have increased substantially in the last four years at a rate higher than the CPI Index
12	733 Contractual Services - Legal	1,450	-	(1,450)	-100.00%	
13	734 Contractual Services - Mgmt. Fees	-	-	-	N/A	
14	736 Contractual Services - Other	10,185	-	(10,185)	-100.00%	
15	741 Rental of Building/Real Prop.	-	-	-	N/A	
16	742 Rental of Equipment	-	-	-	N/A	
17	750 Transportation Expenses	1,720	7,014	5,294	307.79%	Increase in fuel costs; during the previous test year, one staff position was not filled, but was filled during the current year
18	756 Insurance - Vehicle	-	-	-	N/A	
19	757 Insurance - General Liability	-	-	-	N/A	
20	758 Insurance - Workman's Comp.	-	-	-	N/A	
21	759 Insurance - Other	7,220	11,456	4,236	58.67%	Total insurance expense for Utilities, Inc. has increased by 123% in the last 4 years.
22	760 Advertising Expense	-	-	-	N/A	
23	766 Reg. Comm. Exp. - Rate Cast Amort.	-	14,280	14,280	New	
24	767 Reg. Comm. Exp. - Other	-	-	-	N/A	
25	770 Bad Debt Expense	399	832	433	108.52%	Bad debt expense has increased due to a random increase in finaled accounts that were written off
26	775 Miscellaneous Expense	50,518	13,030	(37,488)	-74.21%	
27	TOTAL	\$ 200,543	\$ 313,245	\$ 112,702	56.20%	
28	Total Customers (ERC's)	880	1,019	139	15.80%	
29	Consumer Price Index - U	234.6	283.4	48.8	20.80%	
30	Benchmark Index: Change in Customer ERC's			1.1580		
31	Increase in CPI			1.2080		
32				1.3988		

Comparative O&M Expenses - Sewer

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final []
 Historic [X] or Projected []

Schedule: B-8
 Page 2 of 2
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Account No. and Name	(2) Prior Owner 12/31/2001	(3) Projected TY 12/31/2007	(4) \$ Difference	(5) % Difference	(6) Explanation (for additional explanation, see B-6, page 2)
1	701 Salaries & Wages - Employees	\$ 42,355	\$ 88,593	\$ 46,238	109.17%	Two persons are assigned full-time to SH in current year, there was an open position during the prior test year. May reduce to 1.5 persons per year after WWTP retired, but most likely will still need two people with different duties.
2	703 Salaries & Wages - Officers, Etc.	-	-	-	N/A	
3	704 Employee Pensions & Benefits	14,013	21,663	7,650	54.59%	Two persons are assigned full-time to SH in current year, there was an open position during the prior test year. May reduce to 1.5 persons per year after WWTP retired, but most likely will still need two people with different duties.
4	710 Purchased Sewage Treatment	742	195,109	194,367	26195.03%	Begin partial purchased treatment in 1/2007 and full purchased treatment in 7/2007.
5	711 Sludge Removal Expense	44,532	35,533	(8,999)	-20.21%	Retire WWTP in 7/2007.
6	715 Purchased Power	16,693	30,795	14,102	84.48%	Increase in unit cost of service as provided by FP&L, add master lift station(s) and retire WWTP.
7	716 Fuel for Purchased Power	-	-	-	N/A	
8	718 Chemicals	7,407	22,871	15,464	208.78%	Converted disinfection system to sodium hypochlorite, increase in water pumped. But also, reduce chemicals after commencement of purchased treatment.
9	720 Materials & Supplies	2,285	46,527	44,242	1936.19%	More frequent and varied collection system and WWTP repairs
10	731 Contractual Services - Engr.	-	-	-	N/A	
11	732 Contractual Services - Acct.	1,024	2,633	1,609	157.13%	Audit fees have increased substantially in the last four years at a rate higher than the CPI Index
12	733 Contractual Services - Legal	1,450	-	(1,450)	-100.00%	
13	734 Contractual Services - Mgmt. Fees	-	-	-	N/A	
14	736 Contractual Services - Other	10,185	-	(10,185)	-100.00%	
15	741 Rental of Building/Real Prop.	-	-	-	N/A	
16	742 Rental of Equipment	-	-	-	N/A	
17	750 Transportation Expenses	1,720	4,000	2,280	132.56%	Increase in fuel costs; during the previous test year, one staff position was not filled, but was filled during the current year; offset by reduction in fuel for emergency generator after retirement of WWTP.
18	756 Insurance - Vehicle	-	-	-	N/A	
19	757 Insurance - General Liability	-	-	-	N/A	
20	758 Insurance - Workman's Comp.	-	-	-	N/A	
21	759 Insurance - Other	7,220	11,456	4,236	58.67%	Total insurance expense for Utilities, Inc. has increased by 123% in the last 4 years.
22	760 Advertising Expense	-	-	-	N/A	
23	766 Reg. Comm. Exp. - Rate Cast Amort.	-	-	-	N/A	
24	767 Reg. Comm. Exp. - Other	-	-	-	N/A	
25	770 Bad Debt Expense	399	832	433	108.41%	Bad debt expense has increased due to a random increase in finaled accounts that were written off
26	775 Miscellaneous Expense	50,518	13,033	(37,485)	-74.20%	
27	TOTAL	\$ 200,543	\$ 473,044	\$ 272,501	135.88%	
28	TOTAL, excluding Purchased Sewage Treatment	\$ 199,801	\$ 277,935	\$ 78,134	39.11%	
29	Total Customers (ERC's)	880	1,217	337	38.35%	
30	Consumer Price Index - U	234.6	300.7	66.1	28.16%	
31	Note: 2007 Index estimated @ 2005 + 3%/yr for 2 years.					
32	Benchmark Index: Change in Customer ERC's			1,3835		
33	Increase in CPI			1,2816		
34				1,7730		

Analysis of Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final []
Historic [X] or Projected []

Schedule: B-9
Page 1 of 1
Preparer: Virchow, Krause

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

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

1 Services provided by Water Services Corp. and allocated to Utilities Inc. of Sandalhaven; see Schedule: B-12

Rate Case Expense Analysis

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 080285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim or Final
 Historic or Projected

Schedule: B-10
 Page 1 of 1
 Preparer: Lena Sunardio
 Revised: 12/06
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Virchow, Krause	Tom Unke	275	8	\$ 2,200	Assist w/MFR, data requests, audit facilitation
2	Virchow, Krause	Michael Johnson	185	68	11,220	Assist w/MFR, data requests, audit facilitation
3	Virchow, Krause	Megan Steiner	145	32	4,840	Assist w/MFR, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Martin Friedman	275	192	52,800	Legal Fees
5	Frank Seidman	Frank Seidman	125	40	5,000	Used & Useful MFR preparation
6	Frank Seidman	Frank Seidman	125	164	20,500	Revise MFR from Historic to Projected TY
6	Public Service Commission		n/a	n/a	2,000	Filing Fee
7	Water Service Corp.	Steve Lubertozzi	89	100	8,900	Assist w/MFR, data requests, audit facilitation
8	Water Service Corp.	Holly Roth	61	100	6,100	Assist w/MFR, data requests, audit facilitation
9	Water Service Corp.	Kirsten Weeks	45	125	5,625	Assist w/MFR, data requests, audit facilitation
10	Water Service Corp.	Michael Dryjanski	57	50	2,850	Assist w/MFR, data requests, audit facilitation
11	Water Service Corp.	Lena Sunardio	43	150	6,450	Assist w/MFR, data requests, audit facilitation
12	Water Service Corp.	Dimitry Neyzelman	43	150	6,450	Assist w/MFR, data requests, audit facilitation
13	Water Service Corp.	Steve Dihel	31	150	4,650	Assist w/MFR, data requests, audit facilitation
14	Water Service Corp.	Bill Thomas	39	150	5,850	Assist w/MFR, data requests, audit facilitation
15	Water Service Corp.	Jason Barret	29	150	4,350	Assist w/MFR, data requests, audit facilitation
16	Water Service Corp.	Michelle Menotti	34	200	6,800	Assist w/MFR, data requests, audit facilitation
17	Water Service Corp.	Eron Povich	29	200	5,800	Assist w/MFR, data requests, audit facilitation
18	Water Service Corp.	Lowell Yapp	25	200	5,000	Assist w/MFR, data requests, audit facilitation
19	Water Service Corp.	Joseph Mischik	32	200	6,400	Assist w/MFR, data requests, audit facilitation
14	Water Service Corp.		n/a	na	795	Customer notices, postage
15	Water Service Corp.		n/a	n/a	500	Customer notices, stock
16	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
17	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
18	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
19	Water Service Corp.		n/a	n/a	18,000	Fed Ex, copies & other misc.
20					\$ 198,080	
21	Estimate Through					
22	<input checked="" type="checkbox"/> PAA					
23	<input type="checkbox"/> Commission Hearing					
24	Amortization Period 4 Years					
25	Explanation if different from Section 367.0816, Florida					
26	Amortization of Rate Case Expense:					
	Prior Rate Case Amortization				\$ 397,597	
	Total allowed rate case expense per Order No. PSC-03-1140-FOF-WS issued 12/22/03				(99,399)	
	Amortization Expense 2004				(99,399)	
	Amortization Expense 2005				(99,399)	
	Amortization Expense 2008				(99,399)	
	Amortization Expense 2007				(99,400)	
					\$ -	
27			(A)	(B)	(C)	
			Water	Wastewater	Total	
28	Prior unamortized rate case expenses		N/A	\$ -	\$ -	
29	Current rate case expense		N/A	-	\$ -	
30	Total projected rate case expense		N/A	196,080	196,080	
31	Annual Amortization		N/A	\$ 49,020	\$ 49,020	
32	Method of allocation between systems:			Wastewater only system		

Analysis of Maintenance Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: B-11
Page 1 of 1
Preparer: Virchow, Krause

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

No.	Location	Project Description	Total Deferred Project Costs	TY Amortization	Proforma Amortization	Amortization Term
1	Sandalhaven	Hurricane Def	\$ 21,365	-	4,272	5

Schedule of Allocated Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: B-12
 Page 1 of 4
 Preparer: Virchow, Krause

New: 7/13/06
 Preparer: S. DiHel

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

Line No.	Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Sandalhaven	
			Sandal	Other Co's/Sys	Total		Sandal	Other Co's/Sys	Total	Water	Sewer
										0.00%	100.00%
Water Service Corp. Allocated Expenses:											
1	601	Salaries - Office	0.4%	99.6%	100.0%	ERC*	\$ 10,571	\$ 2,618,995	\$ 2,629,566	\$ -	\$ 10,571
2	63x	Outside Services	0.5%	99.5%	100.0%	ERC*	2,116	446,806	448,922	-	2,116
3	604	Pension & Benefits	0.4%	99.6%	100.0%	ERC*	2,693	633,422	636,105	-	2,693
4	659	Insurance	0.5%	99.5%	100.0%	ERC*	11,456	2,103,039	2,114,495	-	11,456
5	675	Office Supplies	0.5%	99.5%	100.0%	ERC*	2,058	431,226	433,284	-	2,058
6	675	Office Utilities	0.4%	99.6%	100.0%	ERC*	174	42,323	42,497	-	174
7	675	Office Maintenance	0.2%	99.8%	100.0%	ERC*	323	141,482	141,805	-	323
8	675/670	Miscellaneous	0.4%	99.6%	100.0%	ERC*	1,258	307,661	309,119	-	1,258
9	704/775	Sub-Total O & M Expenses					30,639	6,725,154	6,755,793	-	30,639
10											
11											
12	403	Depreciation	0.4%	99.6%	100.0%	ERC*	\$ 1,198	\$ 283,251	\$ 284,449	\$ -	\$ 1,198
13	408/409	Taxes Other Than Income	0.4%	99.6%	100.0%	ERC*	1,290	314,818	316,108	-	1,290
14	410	Deferred Income Tax	0.4%	99.6%	100.0%	ERC*	41	9,633	9,674	-	41
15	426	Other Income	0.4%	99.6%	100.0%	ERC*	(13)	(3,017)	(3,030)	-	(13)
16	419.27	Interest Expense	0.4%	99.6%	100.0%	ERC*	1,186	280,524	281,710	-	1,186
17		Total Expenses					\$ 34,341	\$ 7,610,363	\$ 7,644,704	\$ -	\$ 34,341
Utilities, Inc. of Florida Allocated Expenses											
18	63x	Outside Services	1.4%	98.6%	100.0%	ERC*	\$ 418	\$ 29,559	\$ 29,977	\$ -	\$ 418
19	675	Office Supplies	1.5%	98.5%	100.0%	ERC*	1,060	69,713	70,773	-	1,060
20	675	Office Utilities	1.5%	98.5%	100.0%	ERC*	181	12,099	12,280	-	181
21	675	Office Maintenance	1.5%	98.5%	100.0%	ERC*	297	19,951	20,248	-	297
22	675	Miscellaneous	1.0%	99.0%	100.0%	ERC*	170	17,569	17,739	-	170
23	650	Transportation Expenses	0.0%	100.0%	100.0%	ERC*	-	109,070	109,070	-	-
24	620.675	Operators Expense	1.4%	98.6%	100.0%	ERC*	184	12,508	12,692	-	184
25		Sub-Total O & M Expenses					\$ 2,310	\$ 270,470	\$ 272,780	\$ -	\$ 2,310
26											
27	408	Taxes Other Than Income	0.0%	0.0%	0.0%	ERC*	\$ -	\$ -	\$ -	\$ -	\$ -
28	403	Depreciation	0.7%	99.3%	100.0%	ERC*	889	132,169	133,058	-	889
29		Total Expenses					\$ 3,199	\$ 402,639	\$ 405,838	\$ -	\$ 3,199

*Note: Allocation methodology is based predominantly on customer equivalents

Schedule of Allocated Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule: 6 months Ended 6/30/2005
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: B-12
 Page 2 of 4
 Preparer: Virchow, Krause

 New: 7/13/06
 Preparer: S. DiHel

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

Line No.	Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Sandalhaven	
			(1) Sandal	(2) Co's/Sys	(3) Total		(5) Sandal	(6) Co's/Sys	(7) Total	(8) Water 0.00%	(9) Sewer 100.00%
Water Service Corp. Allocated Expenses:											
1	801	Salaries - Office	0.4%	99.8%	100.0%	ERC*	\$ 4,796	\$ 1,197,396	\$ 1,202,192	\$ -	\$ 4,796
2	83x	Outside Services	0.4%	99.8%	100.0%	ERC*	846	194,682	195,528	-	846
3	804	Pension & Benefits	0.4%	99.8%	100.0%	ERC*	810	151,757	152,567	-	810
4	859	Insurance	0.5%	99.5%	100.0%	ERC*	6,401	1,168,167	1,174,568	-	6,401
5	875	Office Supplies	0.4%	99.8%	100.0%	ERC*	1,036	235,464	236,500	-	1,036
6	875	Office Utilities	0.4%	99.8%	100.0%	ERC*	84	21,055	21,139	-	84
7	875	Office Maintenance	0.4%	99.8%	100.0%	ERC*	217	53,926	54,143	-	217
8	875/870	Miscellaneous	0.4%	99.8%	100.0%	ERC*	590	146,841	147,431	-	590
9	704/775	Sub-Total O & M Expenses					14,580	3,169,288	3,183,868	-	14,580
10											
11											
12	403	Depreciation	0.4%	99.8%	100.0%	ERC*	\$ 518	\$ 129,103	\$ 129,621	\$ -	\$ 518
13	408/409	Taxes Other Than Income	0.1%	99.9%	100.0%	ERC*	\$ 213	\$ 194,454	\$ 194,667	\$ -	\$ 213
14	410	Deferred Income Tax	0.0%	0.0%	0.0%	ERC*	-	-	-	-	-
15	428	Other Income	0.4%	99.8%	100.0%	ERC*	(8)	(1,862)	(1,870)	-	(8)
16	419,27	Interest Expense	0.4%	99.8%	100.0%	ERC*	596	144,415	145,011	-	596
17		Total Expenses					\$ 15,899	\$ 3,635,398	\$ 3,651,297	\$ -	\$ 15,899
Utilities, Inc. of Florida Allocated Expenses											
18	83x	Outside Services	1.4%	98.8%	100.0%	ERC*	\$ 228	\$ 15,589	\$ 15,817	\$ -	\$ 228
19	875	Office Supplies	1.4%	98.8%	100.0%	ERC*	446	30,563	31,009	-	446
20	875	Office Utilities	1.4%	98.8%	100.0%	ERC*	87	5,944	6,031	-	87
21	875	Office Maintenance	1.4%	98.8%	100.0%	ERC*	139	9,508	9,647	-	139
22	875	Miscellaneous	1.5%	98.5%	100.0%	ERC*	122	8,202	8,324	-	122
23	850	Transportation Expenses	0.0%	100.0%	100.0%	ERC*	-	57,840	57,840	-	-
24	820,875	Operators Expense	1.4%	98.8%	100.0%	ERC*	107	7,436	7,543	-	107
25		Sub-Total O & M Expenses					\$ 1,129	\$ 135,082	\$ 136,211	\$ -	\$ 1,129
26											
27	408	Taxes Other Than Income	0.0%	0.0%	0.0%	ERC*	\$ -	\$ -	\$ -	\$ -	\$ -
28	403	Depreciation	0.7%	99.3%	100.0%	ERC*	423	60,124	60,547	-	423
29		Total Expenses					\$ 1,552	\$ 195,206	\$ 196,758	\$ -	\$ 1,552

*Note: Allocation methodology is based predominantly on customer equivalents

Schedule of Allocated Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule: 3 months ended 9/30/2005
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: B-12
 Page 3 of 4
 Preparer: Virchow, Krause

New: 7/13/06
 Preparer: S. DiHel

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

Line No.	Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Sandalhaven	
			Sandal	Other			Sandal	Other		Water 0.00%	Sewer 100.00%
				Co's/Sys	Total			Co's/Sys	Total		
Water Service Corp. Allocated Expenses:											
1	601	Salaries - Office	0.4%	99.6%	100.0%	ERC*	\$ 2,806	\$ 665,913	\$ 668,719	\$ -	\$ 2,806
2	63x	Outside Services	0.4%	99.6%	100.0%	ERC*	836	188,027	188,863	-	836
3	604	Pension & Benefits	0.4%	99.6%	100.0%	ERC*	561	132,449	133,010	-	561
4	659	Insurance	0.5%	99.5%	100.0%	ERC*	2,218	420,983	423,201	-	2,218
5	675	Office Supplies	0.4%	99.6%	100.0%	ERC*	450	99,758	100,208	-	450
6	675	Office Utilities	0.4%	99.6%	100.0%	ERC*	48	11,176	11,224	-	48
7	675	Office Maintenance	0.4%	99.6%	100.0%	ERC*	103	24,356	24,459	-	103
8	675/670	Miscellaneous	0.5%	99.5%	100.0%	ERC*	294	63,682	63,976	-	294
9	704/775	Sub-Total O & M Expenses					7,316	1,808,344	1,813,660	-	7,316
10											
11											
12	403	Depreciation	0.4%	99.6%	100.0%	ERC*	\$ 279	\$ 65,892	\$ 66,171	\$ -	\$ 279
13	408/409	Taxes Other Than Income	0.4%	99.6%	100.0%	ERC*	144	33,953	34,097	-	144
14	410	Deferred Income Tax	0.0%	0.0%	0.0%	ERC*	0	-	-	-	-
15	426	Other Income	0.0%	0.0%	0.0%	ERC*	0	-	-	-	-
16	419.27	Interest Expense	0.4%	99.6%	100.0%	ERC*	296	68,219	68,515	-	296
17		Total Expenses					\$ 8,035	\$ 1,774,408	\$ 1,782,443	\$ -	\$ 8,035
Utilities, Inc. of Florida Allocated Expenses											
18	63x	Outside Services	1.5%	98.5%	100.0%	ERC*	\$ 105	\$ 6,963	\$ 7,068	\$ -	\$ 105
19	675	Office Supplies	1.5%	98.5%	100.0%	ERC*	275	18,155	18,430	-	275
20	675	Office Utilities	1.5%	98.5%	100.0%	ERC*	47	3,103	3,150	-	47
21	675	Office Maintenance	1.5%	98.5%	100.0%	ERC*	77	5,107	5,184	-	77
22	675	Miscellaneous	0.2%	99.8%	100.0%	ERC*	14	7,070	7,084	-	14
23	650	Transportation Expenses	0.0%	100.0%	100.0%	ERC*	-	18,421	18,421	-	-
24	620,675	Operators Expense	1.5%	98.5%	100.0%	ERC*	26	1,719	1,745	-	26
25		Sub-Total O & M Expenses					\$ 544	\$ 60,538	\$ 61,082	\$ -	\$ 544
26											
27	408	Taxes Other Than Income	0.0%	0.0%	0.0%	ERC*	\$ -	\$ -	\$ -	\$ -	\$ -
28	403	Depreciation	0.6%	99.4%	100.0%	ERC*	221	38,218	38,439	-	221
29		Total Expenses					\$ 765	\$ 98,756	\$ 99,521	\$ -	\$ 765

*Note: Allocation methodology is based predominantly on customer equivalents

Schedule of Allocated Expenses

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule: 3 months ended 12/31/2005
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: B-12
 Page 4 of 4
 Preparer: Virchow, Krause

New: 7/13/06
 Preparer: S. DiHel

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

Line No.	Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7)			(8) (9)	
			Allocation Percentages				Amounts Allocated			Sandalhaven	
			Sandal	Co's/Sys	Total		Sandal	Co's/Sys	Total	Water 0.00%	Sewer 100.00%
Water Service Corp. Allocated Expenses:											
1	601	Salaries - Office	0.4%	99.6%	100.0%	ERC*	\$ 3,295	\$ 755,360	\$ 758,655	\$ -	\$ 3,295
2	63x	Outside Services	0.6%	99.4%	100.0%	ERC*	437	68,240	68,677	-	437
3	604	Pension & Benefits	0.4%	99.6%	100.0%	ERC*	1,512	349,216	350,728	-	1,512
4	659	Insurance	0.5%	99.5%	100.0%	ERC*	2,837	513,889	516,726	-	2,837
5	675	Office Supplies	0.6%	99.4%	100.0%	ERC*	593	95,983	96,576	-	593
6	675	Office Utilities	0.4%	99.6%	100.0%	ERC*	42	10,092	10,134	-	42
7	675	Office Maintenance	0.0%	100.0%	100.0%	ERC*	3	63,200	63,203	-	3
8	675/670	Miscellaneous	0.4%	99.6%	100.0%	ERC*	384	93,182	93,566	-	384
9	704/775	Sub-Total O & M Expenses					9,103	1,949,162	1,958,265	-	9,103
10											
11											
12	403	Depreciation	0.4%	99.6%	100.0%	ERC*	\$ 373	\$ 88,284	\$ 88,657	\$ -	\$ 373
13	408/409	Taxes Other Than Income	0.4%	99.6%	100.0%	ERC*	\$ 367	\$ 86,977	\$ 87,344	\$ -	\$ 367
14	410	Deferred Income Tax	0.4%	99.6%	100.0%	ERC*	41	9,833	9,874	-	41
15	426	Other Income	0.4%	99.6%	100.0%	ERC*	(5)	(1,155)	(1,160)	-	(5)
16	419,27	Interest Expense	0.4%	99.6%	100.0%	ERC*	294	67,890	68,184	-	294
17		Total Expenses					\$ 10,173	\$ 2,200,791	\$ 2,210,964	\$ -	\$ 10,173
Utilities, Inc. of Florida Allocated Expenses											
18	63x	Outside Services	1.2%	98.8%	100.0%	ERC*	\$ 85	\$ 7,007	\$ 7,092	\$ -	\$ 85
19	675	Office Supplies	1.6%	98.4%	100.0%	ERC*	339	20,995	21,334	-	339
20	675	Office Utilities	1.5%	98.5%	100.0%	ERC*	47	3,053	3,100	-	47
21	675	Office Maintenance	1.5%	98.5%	100.0%	ERC*	81	5,335	5,416	-	81
22	675	Miscellaneous	1.5%	98.5%	100.0%	ERC*	34	2,298	2,332	-	34
23	650	Transportation Expenses	0.0%	100.0%	100.0%	ERC*	-	32,809	32,809	-	-
24	620,675	Operators Expense	1.5%	98.5%	100.0%	ERC*	51	3,353	3,404	-	51
25		Sub-Total O & M Expenses					\$ 637	\$ 74,850	\$ 75,487	\$ -	\$ 637
26											
27	408	Taxes Other Than Income	0.0%	0.0%	0.0%	ERC*	\$ -	\$ -	\$ -	\$ -	\$ -
28	403	Depreciation	0.7%	99.3%	100.0%	ERC*	245	33,826	34,071	-	245
29		Total Expenses					\$ 882	\$ 108,676	\$ 109,558	\$ -	\$ 882

*Note: Allocation methodology is based predominantly on customer equivalents

Net Depreciation Expenses - Sewer

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [x]

Schedule: B-14
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/08
 Preparer: Seidman, F.

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

(1) No.	(2) Line Account No. and Name	(3) Historic Year 2005	(4) Historic Non-Used & Useful %	(5) Non-Used & Useful Amount	(6) Projected Year 2006	(7) Projected TY 2007	(8) Projected Non-Used & Useful %	(9) Non-Used & Useful Amount
1	INTANGIBLE PLANT	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
2	351.1 Organization	-	0%	-	-	-	0%	-
3	352.1 Franchises	-	0%	-	788	912	0%	-
4	389.1 Other Plant & Misc. Equipment	-	0%	-	-	-	0%	-
5	COLLECTION PLANT	-	0%	-	-	-	0%	-
6	353.2 Land & Land Rights	-	0%	-	-	-	0%	-
7	354.2 Structures & Improvements	24,404	0%	-	52,133	115,380	0%	-
8	360.2 Collection Sewers - Force	6,630	0%	-	13,064	85,527	0%	-
9	361.2 Collection Sewers - Gravity	14,734	0%	-	13,144	18,381	0%	-
10	362.2 Special Collecting Structures	-	0%	-	-	-	0%	-
11	363.2 Services to Customers	-	0%	-	-	-	0%	-
12	364.2 Flow Measuring Devices	-	0%	-	-	-	0%	-
13	365.2 Flow Measuring Installations	-	0%	-	-	-	0%	-
14	375.2 Reuse Services	-	0%	-	-	-	0%	-
15	389.2 Other Plant & Misc. Equipment	-	0%	-	-	-	0%	-
16	SYSTEM PUMPING PLANT	-	0%	-	-	-	0%	-
17	353.3 Land & Land Rights	-	0%	-	-	-	0%	-
18	354.3 Structures & Improvements	-	0%	-	-	-	0%	-
19	370.3 Receiving Wells	-	0%	-	-	-	0%	-
20	371.3 Pumping Equipment	-	0%	-	-	-	0%	-
21	389.3 Other Plant & Misc. Equipment	-	0%	-	-	-	0%	-
22	TREATMENT AND DISPOSAL PLANT	-	0%	-	-	-	0%	-
23	353.4 Land & Land Rights	-	0%	-	-	-	0%	-
24	354.4 Structures & Improvements	-	0%	-	-	-	0%	-
25	360.4 Treatment & Disposal Equipment	16,633	0%	-	9,189	18,204	0%	-
26	381.4 Plant Sewers	-	0%	-	-	-	0%	-
27	382.4 Outfall Sewer Lines	-	0%	-	-	-	0%	-
28	389.4 Other Plant & Misc. Equipment	-	0%	-	-	-	0%	-
29	GENERAL PLANT	-	0%	-	-	-	0%	-
30	353.5 Land & Land Rights	-	0%	-	-	-	0%	-
31	354.5 Structures & Improvements	-	0%	-	-	-	0%	-
32	390.5 Office Furniture & Equipment	35	0%	-	35	35	0%	-
33	391.5 Transportation Equipment	7,879	0%	-	-	-	0%	-
34	392.5 Stores Equipment	-	0%	-	-	-	0%	-
35	393.5 Tools, Shop & Garage Equipment	1,115	0%	-	1,115	1,115	0%	-
36	394.5 Laboratory Equipment	251	0%	-	278	143	0%	-
37	395.5 Power Operated Equipment	-	0%	-	-	-	0%	-
38	396.5 Communication Equipment	-	0%	-	-	-	0%	-
39	397.5 Miscellaneous Equipment	687	0%	-	-	-	0%	-
40	398.5 Other Tangible Plant	-	0%	-	-	-	0%	-
41	398.5 Other Tangible Plant	-	0%	-	-	-	0%	-
42	398.5 Other Tangible Plant	-	0%	-	-	-	0%	-
43	TOTAL	72,368		-	89,748	162,116		-
44	Less: Amortization of CIAC	104,665	0%	-	85,131	101,980	0%	-
45	NET DEPRECIATION EXPENSE - SEWER	\$ (32,297)		\$ -	\$ 4,617	\$ 60,135		\$ -

Projected Depreciation Expense: See General Ledger @ 9/30/06 + MFR Schedule A-10, page 2
 Projected Amortization Expense: See MFR Schedule A-14, page 2

Recap Schedule: B-2

Taxes Other than Income

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: B-15
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seldman, F.

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
2	Adjustments to Test Year (Explain)					
3	Taxes re adj. to Salaries (see WP)	-	-	-	-	-
4	RAFTs re actual TY & Annualized rev.	-	-	-	-	-
5	Adj. Prop. Tax for proforma & non used	-	-	-	-	-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFTs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 12,059	\$ 9,926	\$ 21,275	\$ -	\$ 43,260
11	Adjustments to Test Year (Explain)					
12	Taxes re adj. to Salaries	-	(325)	-	-	(325)
13	RAFTs re actual TY & Annualized rev.	-	-	-	-	-
14	Adj. Prop. Tax for added net plant, 2007	-	-	140,692	-	-
15	Adj. Prop. Tax for proforma & non used	-	-	-	-	-
15	Total Test Year Adjustments	-	(325)	140,692	-	140,367
16	Adjusted Test Year	12,059	9,601	161,967	-	183,627
17	RAFTs Assoc. with Revenue Increase, 2007	38,257	-	-	-	38,257
18	Total Balance	\$ 50,316	\$ 9,601	\$ 161,967	\$ -	\$ 221,885

Added property tax = [(2007 RB/2005 RB) x 2005 Taxes] - 2005 Taxes

Recap Schedule: B-1, B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-1
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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		Utility		Adjusted for 2006 Income		Adjusted for Increase Projected TY 2007		
			Per Books	Adjustments	Adjusted	Water	Sewer	Water	Sewer	Water	Sewer
1	Current Tax Expense	C-2	\$ (22,540)	\$ (701)	\$ (23,242)	\$ -	\$ (23,242)	\$ -	\$ (46,257)	\$ -	\$ 53,058
2	Deferred Income Tax Expense	C-5	3,257	(459)	2,799	-	7,391	-	-	-	-
3	ITC Realized This Year	C-8	-	-	-	-	-	-	-	-	-
4	ITC Amortization	C-8	-	-	-	-	-	-	-	-	-
5	(3% ITC and IRC 46(f)(2))		-	-	-	-	-	-	-	-	-
6	Parent Debt Adjustment	C-9	-	-	-	-	-	-	-	-	-
7	Total Income Tax Expense		\$ (19,283)	\$ (1,160)	\$ (20,443)	\$ -	\$ (15,851)	\$ -	\$ (46,257)	\$ -	\$ 53,058

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-2
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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.	Description	Utility		Utility		Adjusted for 2006 Income		Adjusted for Increase Projected TY 2007		
		Total Per Books	Adjustments	Adjusted	Water	Sewer	Water	Sewer	Water	Sewer
1	Net Utility Operating Income (B-1, B-2)	\$ (10,170)	\$ (37,550)	\$ (47,719)	-	(47,719)	-	(120,966)	-	256,321
1a	Other Income	-	-	-	-	-	-	-	-	-
2	Add: Income Tax Expense Per Books (U-1, U-2)	(44,051)	44,051	-	-	-	-	-	-	-
3	Subtotal	(54,221)	6,501	(47,719)	-	(47,719)	-	(120,966)	-	256,321
4	Less: Interest Charges (C-3)	20,639	-	20,639	-	20,639	-	15,085	-	114,840
5	Taxable Income Per Books	(74,860)	6,501	(68,358)	-	(68,358)	-	(136,050)	-	141,481
Schedule M Adjustments:										
6	Permanent Differences (C-4)	1,349	(1,349)	-	-	-	-	-	-	-
7	Timing Differences (C-5)	7,215	(7,215)	-	-	-	-	-	-	-
8	Total Schedule M Adjustments	8,564	(8,564)	-	-	-	-	-	-	-
9	Taxable Income Before State Taxes	(66,296)	(2,063)	(68,358)	-	(68,358)	-	(136,050)	-	141,481
10	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	-	5,000	-	5,000	-	5,000
11	State Taxable Income	(71,296)	(2,063)	(73,358)	-	(73,358)	-	(141,050)	-	136,481
12	State Income Tax (5.5% of Line 11)	-	-	-	-	-	-	-	-	7,506
13	Emergency Excise Tax	-	-	-	-	-	-	-	-	-
14	Credits	-	-	-	-	-	-	-	-	-
15	Current State Income Taxes	-	-	-	-	-	-	-	-	7,506
16	Federal Taxable Income (Line 9 - Line 15)	(66,296)	(2,063)	(68,358)	-	(68,358)	-	(136,050)	-	133,975
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(22,540)	(701)	(23,242)	-	(23,242)	-	(46,257)	-	45,551
19	Less: Investment Tax Credit Realized This Year (C-8)	-	-	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(22,540)	(701)	(23,242)	-	(23,242)	-	(46,257)	-	45,551
Summary:										
21	Current State Income Tax (Line 15)	-	-	-	-	-	-	-	-	7,506
22	Current Federal Income Tax (Line 20)	(22,540)	(701)	(23,242)	-	(23,242)	-	(46,257)	-	45,551
23	Total Current Income Tax Expense (To C-1)	\$ (22,540)	\$ (701)	\$ (23,242)	\$ -	\$ (23,242)	\$ -	\$ (46,257)	\$ -	\$ 53,058

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-3
 Page 1 of 1
 Preparer: Virchow, Krause

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
2	Amortization of Debt Premium Disc and Expense Net	-	-	-	-	-
3	Interest on Short Term Debt	-	-	-	-	-
4	Other Interest Expense - Intercompany	21,988	-	21,988	-	21,988
5	AFUDC	(1,349)	-	(1,349)	-	(1,349)
6	ITC Interest Synchronization	-	-	-	-	-
7	Total Used for Tax Calculation	<u>\$ 20,639</u>	<u>\$ -</u>	<u>\$ 20,639</u>	<u>\$ -</u>	<u>\$ 20,639</u>

Calculation for ITC Interest Synchronization Adjustment
 ONLY for Option 2 companies.

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
This Schedule is not applicable					
8 Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
9 Short-Term Debt	-	-	-	-	-
10 Preferred Stock	-	-	-	-	-
11 Common Equity	-	-	-	-	-
12 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
13 ITC's (from D-1)	-	-	-	-	-
14 Weighted Debt Cost	-	-	-	-	-
15 Interest Adjustment	<u>\$ -</u>	-	-	-	-

Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Schedule Year End: December 31, 2005
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: C-4
Page 1 of 1
Preparer: Virchow, Krause

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

1	Interest during construction (IDC)	\$	<u>1,349</u>
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Deferred Tax Expense

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-5
 Page 1 of 1
 Preparer: Virchow, Krause

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ (18,613)	\$ -	\$ (18,613)	\$ -	\$ (48,583)
3	Book Depreciation and Amortization	3,101	-	3,101	-	3,101
4	Difference	(21,714)	-	(21,714)	-	(51,684)
5	Other Timing Differences (Itemize)					
6	Tap Fees	-	-	-	-	-
7	AFUDC	1,349	(1,349)	-	-	-
8	Org. Exp. Amort.	5,421	-	5,421	-	5,421
9	Def. R.C. Exp.	22,159	-	22,159	-	22,159
10	Total Timing Differences (to C-2)	7,215	(1,349)	5,866	-	(24,104)
11	State Tax Rate	0.055	0.055	0.055	0.055	0.055
12	State Deferred Tax (Line 9 x Line 11)	1,219	-	1,219	-	1,219
13	(Limited by NOL)	-	-	-	-	-
14	Timing Differences for Federal Taxes					
15	(Line 10 - Line 12)	5,996	(1,349)	4,647	-	(25,323)
16	Federal Rate	0.340	0.340	0.340	0.340	0.340
17	Federal Deferred Taxes (L16xL15)	2,039	(459)	1,580	-	(8,610)
18	Add: State Deferred Taxes (L12)	1,219	-	1,219	-	1,219
19	Total Deferred Tax Expense (to C-1)	\$ 3,257	\$ (459)	\$ 2,799	\$ -	\$ (7,391)

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-6
 Page 1 of 3
 Preparer: Virchow, Krause

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

Line No.	Year	Account No. 190.1020			Account No. 190.1021			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2000	-	-	-	-	-	-	-	-	-
2	2001	-	-	-	-	-	-	11,650	11,751	23,401
3	2002	-	11,308	11,308	-	-	-	18,817	41,514	60,331
4	2003	-	16,240	16,240	-	-	-	19,661	77,580	97,241
5	2004	-	11,652	11,652	-	6,522	6,522	19,992	122,898	142,890
6	2005	-	7,120	7,120	-	5,149	5,149	20,866	127,999	148,865

Year	Account No. 190.1024			Account No. 190.1031		
	State	Federal	Total	State	Federal	Total
7	2000	-	-	-	-	-
8	2001	-	-	-	11,751	11,751
9	2002	-	-	-	30,206	30,206
10	2003	-	5,231	5,231	56,109	56,109
11	2004	-	9,381	9,381	95,343	95,343
12	2005	-	11,123	11,123	104,607	104,607

Year	Account No. 190.2020			Account No. 190.2021		
	State	Federal	Total	State	Federal	Total
13	2000	-	-	-	-	-
14	2001	-	-	-	-	-
15	2002	1,936	-	1,936	-	-
16	2003	2,780	-	2,780	-	-
17	2004	1,995	-	1,995	1,116	1,116
18	2005	1,220	-	1,220	661	661

Year	Account No. 190.2024			Account No. 190.2031		
	State	Federal	Total	State	Federal	Total
19	2000	-	-	-	-	-
20	2001	11,650	-	11,650	-	-
21	2002	16,881	-	16,881	-	-
22	2003	16,881	-	16,881	-	-
23	2004	16,881	-	16,881	-	-
24	2005	17,179	-	17,179	1,586	1,586

Supporting Schedules: C6 (p2-p3)
 Recap Schedules: A18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim or Final
 Historic or Projected

Schedule: C-6 (2)
 Page 2 of 3
 Preparer: Virchow, Krause

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

Line No.	Year	Account No. 190.2020 Def. Tax Cr - Rate Case					Account No. 190.2021 Def. St. Tax - Def. Maint				
		Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2000	-	-	-	-	-	-	-	-	-	-
2	2001	-	-	-	-	-	-	-	-	-	-
3	2002	-	1,936	-	-	1,936	-	-	-	-	-
4	2003	1,936	1,205	(361)	-	2,780	-	-	-	-	-
5	2004	2,780	-	(785)	-	1,995	-	1,116	-	-	1,116
6	2005	1,995	10	(785)	-	1,220	1,116	-	(235)	-	881

Line No.	Year	Account No. 190.2024 Def. St. Tax - SE3 Fit					Account No. 190.2031 Def. St. Tax - Depr. SE3 Fit				
		Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance
7	2000	-	-	-	-	-	-	-	-	-	-
8	2001	-	-	-	-	11,650	-	-	-	-	-
9	2002	11,650	5,231	-	-	16,881	-	-	-	-	-
10	2003	16,881	-	-	-	16,881	-	-	-	-	-
11	2004	16,881	-	-	-	16,881	-	-	-	-	-
12	2005	16,881	298	-	-	17,179	-	2,630	(1,044)	-	1,586

Recap Schedules: C6 (p1)

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-6 (3)
 Page 3 of 3
 Preparer: Virchow, Krause

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

Line No.	Year	Account No. 190.1020 Def. Tax Cr - Rate Case					Account No. 190.1021 Def. Fed Tax - Def Maint				
		Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2000	-	-	-	-	-	-	-	-	-	-
2	2001	-	-	-	-	-	-	-	-	-	-
3	2002	-	11,308	-	-	11,308	-	-	-	-	-
4	2003	11,308	7,041	(2,109)	-	16,240	-	-	-	-	-
5	2004	16,240	-	(4,588)	-	11,652	-	6,522	-	-	6,522
6	2005	11,652	56	(4,588)	-	7,120	6,522	-	(1,373)	-	5,149

Year	Account No. 190.1024 Def. Tax Cr - Orgn. Exp					Account No. 190.1031 Def. Tax Cr - Depr.				
	Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Curr. Year	Adjust. Debit (Credit)	Ending Balance
7	2000	-	-	-	-	-	-	-	-	-
8	2001	-	-	-	-	-	-	-	-	11,751
9	2002	-	-	-	-	11,751	18,655	(200)	-	30,206
10	2003	-	5,231	-	-	5,231	30,206	25,903	-	56,109
11	2004	5,231	4,150	-	-	9,381	56,109	39,234	-	95,343
12	2005	9,381	1,742	-	-	11,123	95,343	15,363	(6,099)	104,607

Recap Schedules: C6 (p1)

Investment Tax Credits

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-7
 Page 1 of 1
 Preparer: Virchow, Krause

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

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

1 The utility has no investment tax credits; therefore, this schedule is not applicable

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: C-8
 Page 1 of 1
 Preparer: Virchow, Krause

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

		Parent's Name: _____			
Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	\$ -	-	-	\$ -
2	Short-Term Debt	-	-	-	-
3	Preferred Stock	-	-	-	-
4	Common Equity - Common Stock	-	-	-	-
5	Retained Earnings - Parent Only	-	-	-	-
6	Deferred Income Tax	-	-	-	-
7	Other Paid In Capital	-	-	-	-
8	Total	\$ -	\$ -	\$ -	\$ -

Note: A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Sandalhaven, based on the capital structure of the consolidated group.

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Schedule Year End: December 31, 2005
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: C-9
Page 1 of 1
Preparer: Virchow, Krause

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

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven

Schedule: C-10

Docket No.: 060285-SU

Page 1 of 1

Historic Year End: December 31, 2005

Preparer: Virchow, Krause

Projected Year End: December 31, 2007

Schedule Year End: December 31, 2005

Interim [] or Final [x]

Historic [x] or Projected [X]

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

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

Requested Cost of Capital

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007

Interim or Final
 Historic or Projected

Provide a
 schedule

Florida Public Service Commission

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

Revised: 12/06
 Preparer: Seidman, F.

Line No.	(1) Class of Capital	(2) Reconciled Capital Historic 2005	(3) Reconciled Capital Projected 2006	(4) Reconciled Capital Projected 2007 TY	(5) Ratio	(6) Cost Rate	(7) Weighted Cost
1	Long Term Debt	\$ 126,738	\$ 783,851	\$ 1,553,778	54.84%	6.81%	3.73%
2	Short Term Debt	11,593	71,703	142,133	5.02%	2.00%	0.10%
3	Preferred Stock	-	-	-	0.00%	0.00%	0.00%
4	Common Equity	92,759	573,697	1,137,203	40.14%	11.77%	4.72%
5	Customer Deposits	16,500	16,500	16,500	0.01%	6.00%	0.00%
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	145,878	145,878	145,878	0.06%	0.00%	0.00%
9	Other (Explain)	-	-	-	0.00%	0.00%	0.00%
10	Total	<u>\$ 393,468</u>	<u>\$ 1,591,629</u>	<u>\$ 2,995,491</u>	<u>100%</u>		<u>8.56%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-050006. Since the equity ratio is greater than 40.00%, a(n) 11.77% cost rate has been used.

Reconciliation of Capital Structure to Rate Base

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007

Utility [] or Parent [X]
 Interim [] or Final [X]
 Historic [X] or Projected [X]

Florida Public Service Commission

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

Revised: 12/06
 Preparer: Seidman, F.

Explanation: Provide a reconciliation of the simple average capital 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) Parent Capital Structure		(3) Historic Year 2005			(4) Projected Year 2006			(5) Projected Test Year 2007			
		Prior Year	Historic Year	Reconciliation Adjustments		Reconciled	Reconciliation Adjustments		Reconciled	Reconciliation Adjustments		Reconciled	
		12/31/2004	12/31/2005	Average	Pro Rata	Prorata %	To Requested Rate Base	Pro Rata	Prorata %	To Requested Rate Base	Pro Rata	Prorata %	To Requested Rate Base
1	Long Term Debt	\$ 112,803,215	\$ 135,285,191	\$ 124,044,203	\$ (124,044,203)	54.84%	\$ 126,738	\$ (124,044,203)	54.84%	\$ 783,851	\$ (124,044,203)	54.84%	\$ 1,553,778
2	Short Term Debt	18,768,000	3,926,000	11,347,000	(11,347,000)	5.02%	11,593	(11,347,000)	5.02%	71,703	(11,347,000)	5.02%	142,133
3	Preferred Stock	-	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
4	Common Equity	88,963,597	92,811,247	90,787,422	(90,787,422)	40.14%	92,759	(90,787,422)	40.14%	573,697	(90,787,422)	40.14%	1,137,203
5	Customer Deposits	16,500	16,500	16,500	-	0.01%	16,500	-	0.01%	16,500	-	0.01%	16,500
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 Taxes	142,890	148,865	145,878	-	0.06%	145,878	-	0.06%	145,878	-	0.06%	145,878
9	Other (Explain)	-	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
10	Total	\$ 220,694,202	\$ 231,967,803	\$ 226,341,003	\$ (226,178,625)	100.07%	\$ 393,468	\$ (226,178,625)	100.07%	\$ 1,591,629	\$ (226,178,625)	100.07%	\$ 2,995,491

NOTE: Reconciliation is based on the parent company capital structure. For purposes of reconciling projected periods, it is assumed that, although amounts in each class may change, the relative percentages will not. Therefore, no attempt was made to project amounts per class of capital for the parent company.

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

Preferred Stock Outstanding

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Utility [] or Parent [X]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Florida Public Service Commission

Schedule: D-3
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)
			Call	Principal		(Discount)	(Discount)	Issuing	Issuing		Rate x	Dollar	
Line	Description, Coupon	Issue	Provis.,	Sold	Principal	or Premium	on Principal	Expense	Expense	Net Proceeds	(Contract	Dividend on	Effective
No.	Rate, Years of Life	Date	Special	(Face	Amount	on Principal	Associated	Associated	Associated	(5)-(9)+(7)	Rate on	Face Rate	Cost Rate
			Restrict	Value)	Outstanding	Amount Sold	With Col(5)	With Col(4)	With Col(5)		Face	(11)x(5)	(12)/(10)
											Value		

1 Not Applicable

Simple Average Cost Short-Term Debt

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Utility or Parent
 Interim or Final
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Revised: 12/06
 Preparer: Seidman, F.

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

(1) Line No.	(2) Lender	(3) Total Interest Expense	(4) Maturity Date	(5) Simple Average Amt. Outstanding	(6) Effective Cost Rate
1	Bank One	\$ 226,426	LOC not applicable	\$ 11,347,000	2.00%
2	Total	\$ 226,426		\$ 11,347,000	2.00%

NOTE: For ratemaking purposes, the parent company capital structure is used. It is assumed that, although amounts in each class may change, the relative percentages will not. Therefore, no attempt was made to project amounts, and related interest, per class of capital for the parent company. The reconciliation of capital structure to rate base on Schedule D-2 maintains the current relationship of amounts of capital per class.

Recap Schedules: A-19, D-2

Long-Term Debt - Beginning & End of Year Average

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Utility [] or Parent [X]
 Interim [] or Final [X]
 Historic [X] or Projected [X]

Florida Public Service Commission

Schedule: D-5
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Revised: 12/06
 Preparer: Seidman, F.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding 12/31/05	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. Of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Col.(4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	5.41% note, due in installments beginning 2006	08/30/02 - 08/30/12	\$ 50,000,000	\$ 50,000,000	\$ 7,142,857	\$ -	\$ -	\$ -	\$ 133,351	\$ 2,705,000	\$ 2,838,351	5.68%
2	7.87% note, due June 1, 2005	06/01/95 - 06/01/05	15,000,000	7,500,000	-	-	-	-	10,606	590,250	600,856	8.01%
3	8.42% note, due in installments beginning 2009	06/15/00 - 06/22/15	41,000,000	41,000,000	-	-	-	-	70,700	3,452,200	3,522,900	8.59%
4	4.55% note, due in installments beginning 2008	02/17/05 - 02/17/12	20,000,000	10,000,000	-	-	-	-	25,032	455,000	480,032	4.80%
5	4.62% note, due in installments beginning 2008	05/27/05 - 05/27/12	20,000,000	10,000,000	-	-	-	-	5,420	462,000	467,420	4.67%
6	9.01% note, due in installments beginning 1998	07/15/92 - 11/30/07	15,000,000	3,750,000	1,500,000	-	-	-	24,214	337,875	362,089	9.66%
7	9.16% note, due in installments beginning 1996	05/28/91 - 04/30/06	10,000,000	1,500,000	1,000,000	-	-	-	10,284	137,400	147,684	9.85%
8	8.10% - 8.96% note, due in installments beginning 1997	09/01/1997 - 2017	500,000	294,203	19,810	-	-	-	-	25,375	25,375	8.63%
9	Total		\$ 171,500,000	\$ 124,044,203	\$ 9,662,667	\$ -	\$ -	\$ -	\$ 279,607	\$ 8,165,100	\$ 8,444,707	6.81%

NOTE: For ratemaking purposes, the parent company capital structure is used. It is assumed that, although amounts in each class may change, the relative percentages will not. Therefore, no attempt was made to project amounts per class of capital for the parent company. The reconciliation of capital structure to rate base on Schedule D-2 maintains the current relationship of amounts of capital per class.

Supporting Schedules: D-6
 Recap Schedules: A19, D-2

Variable Rate Long-Term Debt - Beginning & End of Year Average

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Utility [] or Parent [X]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding 12/31/05	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. Of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime +2%)	Interest Cost (test Year Cost Rate x Col.(4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

1 Not Applicable

Recap Schedules: A19, D-2, D-5

Customer Deposits

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Utility or Parent
 Interim or Final
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

Explanation: Provide a schedule of customer deposits as shown.

(1)	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	December 31, 2005	16,500	-	-	16,500

Note: It is assumed that the customer deposit balance remains constant through the 2007 projected test year.
 Also see note to MFR Schedule D-2.

Recap Schedules: A19, D-2

Rate Schedule - Present and Final

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Test Year End: December 31, 2005
 Historic Year Ended: December 31, 2005
 Projected Year Ended: December 31, 2007
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: E-1
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Class/Meter Size	(2) Historic Year Rates, End of Yr	(3) Proposed Rates
1			
2	<u>Wastewater(1)</u>		
3			
4	69020 5/8" Reserved Capacity	\$ 13.13	\$ 49.43
5	69022 5/8" Residential Base Charge	13.13	49.43
6	69024 1" Residential Base Charge	13.13	49.43
7	69023 3" Multi-Residential Base Charge	13.13	49.43
8	69025 6" Multi-Residential Base Charge	13.13	49.43
9	69029 5/8" General Service Base Charge	13.13	49.43
10	69030 1" General Service Base Charge	32.85	123.66
11	69032 1.5" General Service Base Charge	65.69	247.29
12	69033 2" General Service Base Charge	105.10	395.65
13	3" General Service Base Charge	197.06	741.83
14	4" General Service Base Charge	328.42	1,236.33
15	6" General Service Base Charge	656.85	2,472.70
13	69028 1" General Service Base Charge - Restaurant	32.85	123.66
14	69090 Reuse Flat Charge	345.27	1,299.76
15	Gallonge Charge per 1,000 Gallons		
16	69022 5/8" Residential (8,000 Gal. Cap)	\$ 3.70	\$ 11.50
17	69024 1" Residential (8,000 Gal. Cap)	3.70	11.50
18	69023 3" Multi-Residential	4.43	13.80
19	69025 6" Multi-Residential	4.43	13.80
20	69029 5/8" General Service	4.43	13.80
21	69030 1" General Service	4.43	13.80
22	69032 1.5" General Service	4.43	13.80
23	69033 2" General Service	4.43	13.80
	3" General Service	4.43	13.80
	4" General Service	4.43	13.80
	6" General Service	4.43	13.80
24	69028 Restaurant All	4.43	13.80

(1) Residential class customers have maximum monthly gallonage charge of 6,000 gallons.

Revenues at Present and Proposed Rates - Historical Year 2005

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060284-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year Ended: December 31, 2006
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: E-2
 Page 1 of 1
 Preparer: Steven DiHel

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

Line No.	(1) Class/Meter Size	(2) Test Year		(4) Test Year		(6) Test Year Revenue	(7) Test Year Revenue Adjustment
		1-1 to 9-4 Invoices/Gal	9-5 to 12-31 Invoices/Gal	Rate 1-1 to 9-4	Rate 9-5 to 12-31		
Sewer Customers ⁽¹⁾							
1	69020 5/8" Reserved Capacity ⁽⁴⁾	944.59	407.39	\$ 12.68	\$ 13.13	\$ 17,326	\$ 425
2	69022 5/8" Residential Base Charge	5,789.33	2,793.87	\$ 12.68	\$ 13.13	110,090	2,605
3	69024 1" Residential Base Charge	8.13	3.87	\$ 12.68	\$ 13.13	154	4
4	69023 3" Multi-Residential Base Charge ⁽⁵⁾	142.73	108.27	\$ 12.68	\$ 13.13	3,231	84
5	69025 6" Multi-Residential Base Charge ⁽⁶⁾	360.00	135.00	\$ 12.68	\$ 13.13	6,337	162
6	69029 5/8" General Service Base Charge	133.00	64.00	\$ 12.68	\$ 13.13	2,527	60
7	69030 1" General Service Base Charge	8.13	3.87	\$ 31.71	\$ 32.85	385	9
8	69032 1.5" General Service Base Charge	24.40	11.80	\$ 63.42	\$ 65.69	2,309	55
9	69033 2" General Service Base Charge	24.40	10.60	\$ 101.47	\$ 105.10	3,590	89
10	69028 Restaurant All	8.13	3.87	\$ 31.71	\$ 32.85	385	(352)
11	69090 Reuse Flat Charge	8.00	3.00	\$ 333.33	\$ 345.27	3,702	96
12	Gallonge Charge per 1,000 Gallons						
13							
14	69022 5/8" Residential (8,000 Gal. Cap) ⁽¹⁾⁽²⁾	13,520,933	4,418,067	\$ 3.57	\$ 3.70	64,617	1,758
15	69024 1" Residential (8,000 Gal. Cap) ⁽¹⁾⁽²⁾	23,267	10,733	\$ 3.57	\$ 3.70	123	3
16	69023 3" Multi-Residential	1,430,067	644,933	\$ 4.28	\$ 4.43	8,978	215
17	69025 6" Multi-Residential	941,000	283,000	\$ 4.28	\$ 4.43	5,193	141
18	69029 5/8" General Service	1,351,000	650,000	\$ 4.28	\$ 4.43	8,662	203
19	69030 1" General Service	104,800	37,200	\$ 4.28	\$ 4.43	813	16
20	69032 1.5" General Service	426,400	192,600	\$ 4.28	\$ 4.43	2,678	64
21	69033 2" General Service	326,533	72,467	\$ 4.28	\$ 4.43	1,719	49
22	69028 Restaurant All	797,867	348,133	\$ 4.28	\$ 4.43	4,957	120
23							
24	Total Sewer Revenues					\$ 247,576	\$ 5,784
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

(1) Residential class customers have maximum monthly gallonge charge of 8,000 gallons.

(2) Consolidated Factor (Column 7, Scheule E-14) is used for capped gallons

(3) These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following:
 number of bills * [number of days @ respective rate / total days in bill cycle]

(4) Bill Code 69020 consists of 777 invoices and roughly 1.74 units were billed per invoice

(5) Bill Code 69023 consists of 11 invoices and roughly 23 units were billed per invoice

(6) Bill Code 69025 consists of 11 invoices and roughly 45 units were billed per invoice

[PURPOSELY LEFT BLANK]

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Schedule Year End: December 31, 2005
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [X] or Projected []

Schedule: E-3
 Page 1 of 1
 Preparer: Virchow, Krause

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

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Restaurant	(6) Reuse	(7) Reserved Capacity	(8) Total
1	January-2005	748	2	26	1	1	73	851
2	February-2005	717	2	24	1	1	77	822
3	March-2005	709	2	22	1	1	55	790
4	April-2005	714	2	24	1	1	75	817
5	May-2005	710	2	23	1	1	61	798
6	June-2005	704	2	24	1	1	76	808
7	July-2005	701	1	22	1	1	58	784
8	August-2005	701	2	22	1	1	60	787
9	September-2005	701	1	22	1	1	59	785
10	October-2005	729	2	24	1	1	65	822
11	November-2005	731	2	23	1	-	58	815
12	December-2005	730	2	24	1	1	60	818
13	Total	8,595	22	280	12	11	777	9,697

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Water [] or Sewer [X]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: E-4
 Page 1 of 1
 Preparer: Virchow, Krause

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs. ⁽¹⁾

Wastewater

1 Initial Connection	\$	15.00	\$	15.00	\$	15.00	\$	22.50
2 Normal Reconnection		15.00		15.00		15.00		22.50
3 Violation Reconnection		Actual Cost		Actual Cost		Actual Cost		Actual Cost
4 Premises Visit		10.00		10.00		10.00		15.00

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

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

Miscellaneous Service Charges Revenues

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Water [] or Sewer [X]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: E-5
 Page 1 of 1
 Preparer: Steve Dihel

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 1,980	\$ -	\$ -	\$ 4,882	\$ 6,862
2	Other Charges as follows:				
3	Miscellaneous			762	
4	NSF Check Charge			75	
5	Cut-Off Charge			<u>4,045</u>	
6				<u>\$ 4,882</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: E-6
Page 1 of 1
Preparer: Virchow, Krause

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

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	Not Applicable				
2					
3					
4					
5					
6					

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: E-7
Page 1 of 1
Preparer: Virchow, Krause

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
--------------------	-------------	-------------	-----------------

1 Not applicable

Contracts and Agreements

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final []
 Historic [] or Projected []

Schedule: E-8
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seldman, F.

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

(1) Line No.	(2) Type	(3) Description
--------------------	-------------	--------------------

1	Commercial	Wildwood Golf Course Reuse Agreement
---	------------	--------------------------------------

NOTE: The original Agreement is no longer in force. In 2005, Wildflower's owner entered into negotiations with a land developer to sell the golf course property. The new owner intends to redevelop the 40-acre parcel into a multi-family residential project. Based on information provided by the potential buyer, the sale is expected to close in 2Q07.

A replacement agreement is being developed until such time as alternate effluent disposal options are in place.

On an interim basis, as needed, effluent is delivered to the golf course irrigation holding pond where it either evaporates or exfiltrates into the surrounding soil. If needed to maintain the holding pond level below discharge level, water can be transferred to the golf course using the existing irrigation system.

Tax or Franchise Fee

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Schedule Year Ended: December 31, 2005
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: E-9
Page 1 of 1
Preparer: Virchow, Krause

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

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

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

Service Availability Charges

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: E-10
 Page 1 of 1
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line #	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	System Capacity Charge		
2	Residential-per ERC (190 GPD)	-	2,627.75
3	All others-per Gallon/Day	-	13.83
4			
5	Plant Capacity Charge		
6	Residential-per ERC (190 GPD)	1,250.00	-
7	or per Lot	-	-
8	All others-per Gallon/Day	6.28	-
9	or per ERC (___ GPD)	-	-
10			
11	Main Extension Charge		
12	Residential-per ERC (___ GPD)	-	-
13	or per Lot	-	-
14	All others-per Gallon/Day	-	Actual Cost (1)
15	or per Front Foot	-	-
16			
17	Service (Lateral) Installation Charge		
18	5/8" x 3/4"	Actual Cost (1)	Actual Cost (1)
19	1"	Actual Cost (1)	Actual Cost (1)
20	1-1/2"	Actual Cost (1)	Actual Cost (1)
21	2"	Actual Cost (1)	Actual Cost (1)
22	Over 2"	Actual Cost (1)	Actual Cost (1)
23			
24	Back Flow Preventor Installation Charge		
25	5/8" x 3/4"	Actual Cost (1)	Actual Cost (1)
26	1"	Actual Cost (1)	Actual Cost (1)
27	1-1/2"	Actual Cost (1)	Actual Cost (1)
28	2"	Actual Cost (1)	Actual Cost (1)
29	Over 2"	Actual Cost (1)	Actual Cost (1)
30			
31	Plan Review Charge	Actual Cost (1)	Actual Cost (1)
32			
33	Inspection Charge	Actual Cost (1)	Actual Cost (1)
34			
35	Guaranteed Revenue Charge (Monthly)		
36	With prepayment of Serv. Avail. Charges		
37	Residential-per ERC (250 GPD)/Month	-	-
38	All others-per Gallon/Month	-	-
39	Without prepayment of Serv. Avail. Charges		
40	Residential-per ERC (___ GPD)/Month	-	-
41	All others-per Gallon/Month	-	-
42			
43	Allowance for Funds Prudently Invested (AFPI)	-	-
44			
45	(1) Actual Cost is equal to the total cost incurred for services rendered		
46			
47	For calculation of proposed SAC, see SAC application.:		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Water [] or Sewer [x]
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule: E-11
Page 1 of 1
Preparer: Virchow, Krause

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

~~1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable~~

Class A Utility Cost of Service

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven

Schedule: E-12

Docket No.: 060285-SU

Page 1 of 1

Historic Year End: December 31, 2005

Preparer: Vlirchow, Krause

Projected Year End: December 31, 2007

Water or Sewer

Interim or Final

Historic or Projected

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

Line
No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable

Projected Test Year Revenue Calculation -Projected TY 2007

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [x] or Projected [x]

Schedule: E-13
 Page 1 of 2
 Preparer: Virchow, Krause
 Revised: 12/06
 Preparer: Seidman, F.

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

Line No.	(1) Class/Meter Size	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
		Historic 2005 Invoices/ Gallons	Proj. Factor	Projected 2006 Invoices/ Gallons	Present Rates	Projected 2006 Revenue @ Present Rates	Proj. Factor	Projected 2007 Invoices/ Gallons	Present Rates	Projected 2007 Revenue @ Present Rates	Proposed Rates	Proj. Rev Requirement									
Sewer Customers (3)																					
1	69020 5/8" Reserved Capacity(4)	1,352	B	1,328	\$ 13.13	\$ 17,436	B	1,040	\$ 13.13	\$ 13,655	\$ 49.43	\$51,404									
2	69022 5/8" Residential Base Charge	8,583	A	9,141	13.13	120,021	A	11,805	13.13	155,000	49.43	583,494									
3	69024 1" Residential Base Charge	12		12	13.13	158		12	13.13	158	49.43	593									
4	69023 3" Multi-Residential Base Charge (5)	251		251	13.13	3,296		251	13.13	3,296	49.43	12,406									
5	69025 6" Multi-Residential Base Charge (6)	495		495	13.13	6,499		495	13.13	6,499	49.43	24,467									
6	69029 5/8" General Service Base Charge	197		197	13.13	2,587		197	13.13	2,587	49.43	9,737									
7	69030 1" General Service Base Charge	12		12	32.85	394		12	32.85	394	123.66	1,484									
8	69032 1.5" General Service Base Charge	36		36	65.69	2,365		36	65.69	2,365	247.29	8,902									
9	69033 2" General Service Base Charge	35		35	105.10	3,679		35	105.10	3,679	395.65	13,848									
10	69028 Restaurant All	12		12	32.85	394		12	32.85	394	123.66	1,484									
11	69090 Reuse Flat Charge	11		11	345.27	3,798		11	345.27	3,798	1,299.76	14,297									
12	Gallonge Charge per 1,000 Gallons																				
13																					
14	69022 5/8" Residential (8,000 Gal. Cap)(1) (2)	17,939,000	C	19,105,254	\$ 3.70	\$70,689	C	24,673,179	\$ 3.70	\$91,291	11.50	\$283,751									
15	69024 1" Residential (8,000 Gal. Cap)(1) (2)	34,000		34,000	3.70	126		34,000	3.70	126	11.50	391									
16	69023 3" Multi-Residential	2,075,000		2,075,000	4.43	9,192		2,075,000	4.43	9,192	13.80	28,636									
17	69025 6" Multi-Residential	1,204,000		1,204,000	4.43	5,334		1,204,000	4.43	5,334	13.80	16,616									
18	69029 5/8" General Service	2,001,000		2,001,000	4.43	8,864		2,001,000	4.43	8,864	13.80	27,615									
19	69030 1" General Service	142,000		142,000	4.43	629		142,000	4.43	629	13.80	1,960									
20	69032 1.5" General Service	619,000		619,000	4.43	2,742		619,000	4.43	2,742	13.80	8,542									
21	69033 2" General Service	399,000		399,000	4.43	1,768		399,000	4.43	1,768	13.80	5,506									
22	69028 Restaurant All	1,146,000		1,146,000	4.43	5,077		1,146,000	4.43	5,077	13.80	15,815									
23																					
24	Total Sewer Revenues																				
25	Misc Revenues																				
26	Total Operating Revenues																				
27																					
28	Projection Factors																				
29	A - Represents Utility's estimate of additional units within each development that will be taking service in the projected year, see page 2 of this schedule.																				
30	B - Represents Utility's estimate of reserved capacity units that will become active customers in the projected year.																				
31	C - Based on ratio of current year units to previous year units times the previous year gallons.																				
32																					
33	For Notes (1) through (6), see MFR Schedule E-2.																				

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060286-SU
 Historic Year End: December 31, 2006
 Projected Year End: December 31, 2007
 Water [] or Sewer [x]
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule: E-13
 Page 2 of 2

New: 12/06
 Preparer: Seidman, F.

CUSTOMERS ADDED

Month	Total Customers	Eagles Preserve	Shamrock Shores	Cape Haze Marina	Hacienda Del Mar	Ship's Lantern Hotel	Hammocks	Cape Haze Plaza	Cape Haze Resort	8401 Placida Rd
Dec-05	818	From MFR Schedule E-3								
PROJECTED SCHEDULE OF CUSTOMER ADDITIONS										
Nov-06	909									
Dec-06	921	1	1	0	4	0	6	0	0	0
Jan-07	978	1	1	0	4	0	12	27	12	0
Feb-07	1,008	1	1	0	4	0	12	0	12	0
Mar-07	1,038	1	1	0	4	0	12	0	12	0
Apr-07	1,068	1	1	0	4	0	12	0	12	0
May-07	1,098	1	1	0	4	0	12	0	12	0
Jun-07	1,128	1	1	0	4	0	12	0	12	0
Jul-07	1,158	1	1	0	4	0	12	0	12	0
Aug-07	1,188	1	1	0	4	0	12	0	12	0
Sep-07	1,218	1	1	0	4	0	12	0	12	0
Oct-07	1,248	1	1	0	4	0	12	0	12	0
Nov-07	1,278	1	1	0	4	0	12	0	12	0
Dec-07	1,308	1	1	0	4	0	12	0	12	0

Cust Added '06 103
 Cust Added '07 387 13 13 0 52 0 150 27 144 0

CALCULATION OF INVOICES ADDED

Month	Total	Eagles Preserve	Shamrock Shores	Cape Haze Marina	Hacienda Del Mar	Ship's Lantern Hotel	Hammocks	Cape Haze Plaza	Cape Haze Resort	8401 Placida Rd
Added thru 11/06 546 '92 added customers (month unknown) x 12 months divided by 2 for average Invoices										
Dec-06	12	1	1	0	4	0	6	0	0	0
Jan-07		12	12	0	48	0	144	324	144	0
Feb-07		11	11	0	44	0	132	0	132	0
Mar-07		10	10	0	40	0	120	0	120	0
Apr-07		9	9	0	36	0	108	0	108	0
May-07		8	8	0	32	0	96	0	96	0
Jun-07		7	7	0	28	0	84	0	84	0
Jul-07		6	6	0	24	0	72	0	72	0
Aug-07		5	5	0	20	0	60	0	60	0
Sep-07		4	4	0	16	0	48	0	48	0
Oct-07		3	3	0	12	0	36	0	36	0
Nov-07		2	2	0	8	0	24	0	24	0
Dec-07		1	1	0	4	0	12	0	12	0

Added Invoices, 2006 558
 Added Invoices, 2007 2,664 78 78 0 312 0 936 324 936 0

Billing Analysis

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic End: December 31, 2005
Projected December 31, 2007
Water [] or Sewer [x]
Interim [] or Final [x]
Historic [x] or Projected [X]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+5	Percentage of Total

Billing Analysis contained in Volume II

Gallons of Water Pumped, Sold and Unaccounted For
in Millions of Gallons

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU

Historic Year End: December 31, 2005
Projected Year End: December 31, 2007

Water or Sewer
Interim or Final
Historic or Projected

Florida Public Service Commission

Schedule: F-1

Page 1 of 1

Preparer: Frank Seidman

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Not applicable						
Jan-05	-	-	-	-	-	0.00%
Feb-05	-	-	-	-	-	0.00%
Mar-05	-	-	-	-	-	0.00%
Apr-05	-	-	-	-	-	0.00%
May-05	-	-	-	-	-	0.00%
Jun-05	-	-	-	-	-	0.00%
Jul-05	-	-	-	-	-	0.00%
Aug-05	-	-	-	-	-	0.00%
Sep-05	-	-	-	-	-	0.00%
Oct-05	-	-	-	-	-	0.00%
Nov-05	-	-	-	-	-	0.00%
Dec-05	-	-	-	-	-	0.00%
Total	-	-	-	-	-	0.00%

(Above data in millions of gallons)

Wastewater Only System. Not Applicable

Gallons of Wastewater Treated
in Millions of Gallons

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Schedule Year Ended: December 31, 2005
Interim [] or Final [x]
Historic [x] or Projected [x]

Schedule F-2
Page 1 of 1
Preparer: Frank Seidman

Revised: 12/06

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	#1	N/A	N/A	N/A	Total Plant Flows	Total Purch. Sewage Treatment
1/2005	3.446				3.446	See note
2/2005	3.206				3.206	
3/2005	4.259				4.259	
4/2005	3.134				3.134	
5/2005	2.685				2.685	
6/2005	3.145				3.145	
7/2005	3.454				3.454	
8/2005	2.305				2.305	
9/2005	2.011				2.011	
10/2005	2.693				2.693	
11/2005	2.649				2.649	
12/2005	2.552				2.552	
Total	<u>35.539</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>35.539</u>	<u>-</u>

It is anticipated that the WWTP will be taken off line in mid-2007 and all flows will go to the Englewood Water District for treatment.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Water or Sewer
Interim or Final
Historic or Projected

Schedule: F-3
Page 1 of 1
Preparer: Frank Seidman

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

Line #	Description	Date	GPD
1	Wastewater only system. Not applicable		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Interim [] or Final [x]
Historic [x] or Projected [X]

Schedule F-4
Page 1 of 1
Preparer: Frank Seldman

Revised: 12/06

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

Historic Year 2005 Data	MONTH	GPD
1. Plant Capacity (AADF)		<u>150,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month - Test Year	<u>3/2005</u>	<u>137,387</u>
3. Average Annual Daily Flow (AADF) - Test Year		<u>97,367</u>

Projected Year 2007 Data

It is anticipated that the WWTP will be taken off line in mid-2007 and all flows will go to the Englewood Water District (EWD) for treatment. In 2007, the purchased treatment capacity will be 300,000 gpd. The total of existing 2005 flows plus the flows, at 190 gpd/ERC, from all units for which SAC charges will have been collected would be 339,550 gpd. The Utility has the ability to purchase additional treatment capacity from EWD as needed.

Used and Useful Calculations -Water Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
Docket No.: 060285-SU
Historic Year End: December 31, 2005
Projected Year End: December 31, 2007
Water or Sewer
Interim or Final
Historic or Projected

Schedule: F-5
Page 1 of 1
Preparer: Frank Seidman

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

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

Wastewater system only. Not Applicable

Used and Useful Calculations -Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
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 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule F-6
 Page 1 of 2
 Preparer: Frank Seldman
 Revised: 12/06

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

Line No.	Historic Year 2005 Data		Based on expressed growth w/o the 5% growth cap.
1	(A) Used and useful flow (000):		
2	AADF - year 2005	97,367	97,367
3	(B) Property needs for post test year period (See F-8) (5% per year max)	24,342	71,955
4	(C) Permitted capacity	150,000	150,000
5	(D) Used and useful percentage = (A) + (B) / (C)	81.14 %	112.88 %
6	(E) Non-used and useful percentage	18.86 %	(12.88) %
7	(F) Use for Used and useful percentage (see Used & Useful Analysis)	100.00 %	100.00 %
8			
9			
10	Historic Year 2005 Used & Useful Analysis		
11	The calculated U&U based on a cap of 5% per growth understates the recent historic growth and committed near term growth.		
12	When this is considered, it is evident that the requirement for treatment capacity will be doubling in less than 5 years (See Sch F-8)		
13	This rapid rate of growth has necessitated action by Sandal haven to increase its treatment and disposal capacity.		
14	Sandalhaven should not be penalized by an artificially capped U&U percentage, while it is in the process of expanding		
15	capacity. Since the last TY (2001), the AADF has increased 38% from 70,792 gpd to 97,376 gpd - nearly 10% per year -		
16	due to an increase in customers and an increase in year round occupancy.		
17			
18	Sandalhaven has considered expanding its WWTP, however, the utility is faced with very limited		
19	options for disposal of effluent. The golf course to which it has provided treated effluent for irrigation is closing down		
20	and will be redeveloped as housing. It cannot discharge to surface waters. In October, 2005, Sandalhaven signed an agreement		
21	with the Englewood Water District (EWD) to purchase up to 500,000 gpd of wastewater treatment & disposal service.		
22	To accommodate this arrangement, Sandalhaven has constructed approximately 3.5 miles of 12" force mains.		
23	to interconnect with EWD and to reroute flows from existing customers and serve the additional customers.		
24	During the interconnection process and until the WWTP is taken off line, Sandalhaven will continue to utilize the existing plant.		
25			
26			
27	Projected Year 2007 Data & Analysis		
28			
29	(A) Used and useful flow (000):		
30	AADF - year 2007 (see MFR Schedule A-12, page 3)	339,550	A
31	(B) Property needed for post test year period (See F-8) (5% per year max)	-	B
32	(C) Purchased capacity	300,000	
33	(D) Used and useful percentage = (A) + (B) / (C)	113.18 %	
34	(E) Non-used and useful percentage	(13.18) %	
35	(F) Use for Used and useful percentage (see Used & Useful Analysis)	100.00 %	
36			
37	A - There will be 1,313 ERCs for which SAC charges will have been paid through 2007 and for which the treatment		
38	capacity from Englewood Water District (EWD) is committed. This committed demand on capacity at 190gpd/ERC		
39	plus the demand from existing customers equals 339,550 gpd.		
	B - Since the flows reflect committed capacity requirement, an additional reserve was not included.		

Recap Schedules: A-6,A-10,B-14

Company: Utilities Inc. of Sandalhaven
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 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule F-6
 Page 2 of 2
 Preparer: Frank Seldman
 Revised: 12/06

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

Prepared in Response to Deficiency No. 7 of Historic 2005 Test Year filing - 7/7/06

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	6	0	0.000	0	
2	8	29,863	5.656	22,623	
3	10	0	0.000	0	
4	Total	29,863	5.656	22,623	8,257,572
5	Estimated Inflow @ 10% of flows (l.10)				<u>2,555,900</u>
6	Allowable I&I				10,813,472

B. Calculation of Inflow & Infiltration (I&I)

7	Wastewater treated				35,539,000
	Gallons billed to WW cust.			Estimated returned	
8	Residential (capped @ 8 MG)	17,973,000		100%	17,973,000
9	Other	<u>7,586,000</u>		<u>96%</u>	<u>7,282,560</u>
10	Estimated flows returned	25,559,000			25,255,560
11	Estimated I&I (treated less returned) [l.7-l.10]				10,283,440
12	Actual less allowable [l.11-l.6]				<u>-530,032</u>
13	Excess, if any [l.11-l.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

Company: Utilities Inc. of Sandalhaven
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Historic [x] or Projected [x]

Schedule F-7
Page 1 of 1
Preparer: Frank Seldman

Revised: 12/06

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

Line
No.

1 The wastewater collection mains and lift stations within developments are contributed by the developer(s). Therefore, plant, net of CIAC remains virtually zero. Under the circumstances, a used & useful analysis of collection plant was not deemed necessary nor performed.

2 With regard to the force mains and master lift station constructed to accommodate interconnection with the Engelwood Water District, they are considered trunk mains and a backbone system necessary to serve all customers. They are considered 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [x]

Schedule F-8
 Page 1 of 1
 Preparer: Frank Seldman
 Revised: 12/06

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

<u>Line No.</u>		
1	Purchased Wastewater Treatment	
2	$PN = EG \times PT \times U$	
	where:	
3	EG = Equivalent annual growth in ERCs (see F-10)	152 ERC/yr
4	PT = Post test year period per statute	5 yrs
5	U = Unit of measure utilized in U&U calculations (in 2005)	95 gpd/ERC *
6	PN = Property needed expressed in U units	71,955 gpd
<hr/>		
	* TY AADF (Schedule F-4) divided by TY ERCs (Schedule F-10)	
	5% per year maximum allowable growth rate	24,342 gpd, AADF

Note: The above reflects the customers and flows anticipated at MFR Schedule F-10. See note at F-10.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Water or Sewer
 Interim or Final
 Historic or Projected

Schedule: F-9
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	Sold	Gallons/ SFR	Total Gallons Sold	Total ERCs	Annual % Incr. in ERCs
		Beginning	Ending			(5)/(4)		(7)/(6)	
1		Wastewater system only. Not applicable.							

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Sandalhaven
 Docket No.: 060285-SU
 Historic Year End: December 31, 2005
 Projected Year End: December 31, 2007
 Interim [] or Final [x]
 Historic [x] or Projected [X]

Schedule F-10
 Page 1 of 1
 Preparer: Frank Seldman
 Revised: 12/08

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

Line No.	(1) Year	(3) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs	
		(2) Beginning	(3) Ending	(4) Average						
1	2001	665	672	669	18,962,900	28,366	26,019,000	988		
2	2002	672	693	683	25,086,025	36,756	29,294,025	797	-19.31%	
3	2003	693	693	693	20,427,193	29,476	27,727,193	941	18.03%	
4	2004	693	713	703	23,991,769	34,128	32,316,769	947	0.67%	
5	2005	713	730	722	17,973,000	24,911	25,559,000	1,026	8.35%	
5	2006	730	833	782	19,139,254	24,490	26,725,254	1,091	6.36%	
5	2007	833	1,220	1,027	24,707,179	24,066	32,293,179	1,342	30.76%	
								Average Growth Through 5-Year Period (Col. 8)		11.54%

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	521.6976648	2003	1	941
X Coefficient:	157.8218841	2004	2	947
R^2:	0.897065359	2005	3	1,026
		2006	4	1,091
		2007	5	1,342
			10	2,100

Five year growth 758 ERCs
 Annual average growth 152 ERCs

Note: The 2006 and 2007 projections are based on anticipated active connections as reflected at MFR Schedule E-13 for billing purposes, and not on committed capacity additions.