

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Application for increase in water and wastewater rates in Alachua, Brevard, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

DOCKET NO. 060368-WS
ORDER NO. PSC-07-0325-FOF-WS
ISSUED: April 16, 2007

The following Commissioners participated in the disposition of this matter:

LISA POLAK EDGAR, Chairman
MATTHEW M. CARTER II
KATRINA J. McMURRIAN

ORDER SUSPENDING PROPOSED FINAL RATES AND
GRANTING INTERIM RATE INCREASE

BY THE COMMISSION:

BACKGROUND

Aqua Utilities Florida, Inc. (AUF or utility) is a wholly-owned subsidiary of Aqua America, Inc. AUF provides water and wastewater service in 80 service areas (56 water and 24 wastewater systems) in 15 counties pursuant to certificates issued by the Commission. As a result of a recent corporate reorganization, AUF became the sole shareholder of the 80 Florida Commission-regulated water and wastewater systems that are the subject of the rate case application filed in this docket. In 2005, the utility recorded total company operating revenues of \$5,057,386 and \$2,754,640 for water and wastewater, respectively. AUF reported net operating losses for 2005 of \$540,773 for water and \$552,776 for wastewater. In 2005, AUF had 16,717 and 6,302 respective water and wastewater customers for the total company.

With the exception of the utility's Village Water and Rosalie Oaks water and wastewater systems in Polk County, we have established rate base for AUF's water and wastewater systems. On April 20, 2004, Florida Water Services Corporation (FWSC) entered into an asset purchase agreement with AUF. The closing took place on June 30, 2004, with the parties acknowledging that the sale was subject to Commission approval. On August 24, 2004, FWSC and AUF filed a joint application for the transfer of FWSC's land, facilities, and certificates to AUF. We approved the transfer by Order No. PSC-05-1242-PAA-WS.¹ The following tables reflect the

¹ Issued December 20, 2005, in Docket Nos. 040951-WS, In re: Joint application for approval of sale Florida Water Services Corporation's land, facilities, and certificates in Brevard, Highlands, Lake, Orange, Pasco, Polk, Putnam, a portion of Seminole, Volusia, and Washington counties to Aqua Utilities Florida, Inc.; and 040952-WS, In re: Joint application for approval of sale Florida Water Services Corporation's land, facilities, and certificates for Chuluota systems in Seminole County to Aqua Utilities Florida, Inc.

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respective orders by which we established rate base for AUF's other water and wastewater systems.

System	Commission Order No.	Issuance Date
JASMINE LAKES	PSC-93-1675-FOF-WS ²	November 18, 1993
ARREDONDO ESTATES/FARMS	PSC-96-0728-FOF-WS ³	May 30, 1996
RAVENSWOOD	PSC-96-1409-FOF-WU ⁴	November 20, 1996
THE WOODS	PSC-97-0312-FOF-WS ⁵	March 24, 1997
HAINES CREEK	PSC-97-0375-FOF-WU ⁶	April 7, 1997
LAKE OSBORNE ESTATES	PSC-97-1149-FOF-WU ⁷	September 30, 1997
SOUTH SEAS	PSC-99-1910-PAA-SU ⁸	September 27, 1999
OCALA OAKS	PSC-99-1925-PAA-WU ⁹	September 28, 1999

System	Commission Order No.	Issuance Date
J. SWIDERSKI - 48 ESTATES	PSC-99-2115-PAA-WS ¹⁰	October 25, 1999
J. SWIDERSKI - KINGS COVE	PSC-99-2115-PAA-WS	October 25, 1999
J. SWIDERSKI - SUMMIT CHASE	PSC-99-2115-PAA-WS	October 25, 1999
LAKE JOSEPHINE	PSC-00-1389-PAA-WU ¹¹	July 31, 2000
SEBRING LAKES	PSC-02-0651-PAA-WU ¹²	May 13, 2002

² Docket No. 920148-WS, In re: Application for a rate increase in Pasco County by Jasmine Lakes Utilities Corporation.

³ Docket No. 951234-WS, In re: Application of Arredondo Utility Corporation, Inc. for a staff-assisted rate case in Alachua County.

⁴ Docket No. 960716-WU, In re: Application for transfer of Certificate No. 123-W in Lake County from Theodore S. Jansen d/b/a Ravenswood Water System to Crystal River Utilities, Inc.

⁵ Docket No. 960643-WS, In re: Application for transfer of Certificates Nos. 507-W and 441-S in Sumter County from Sumter Water Company, Inc. to Crystal River Utilities, Inc.

⁶ Docket No. 960793-WU, In re: Application for transfer of Certificate No. 130-W in Lake County from Haines Creek Mobile Homesites Waterworks to Crystal River Utilities, Inc.

⁷ Docket No. 961535-WU, In re: Application for transfer of Certificate No. 53-W in Palm Beach County from Lake Osborne Utilities Company, Inc. to Crystal River Utilities, Inc.

⁸ Docket No. 982017-SU, In re: Application for authority to transfer facilities of South Seas Utility Company and Certificate No. 268-S in Lee County to AquaSource Utility, Inc.

⁹ Docket Nos. 981030-WU, In re: Application for transfer of portion of Certificate No. 380-W in Marion County from A.P. Utilities, Inc. to Ocala Oaks Utilities, Inc., holder of Certificate No. 346-W, and amendment of certificates; and 981029-WU, In re: Application by Ocala Oaks Utilities, Inc. for limited proceeding to impose current water rates, charges, classifications, rules, regulations, and service availability policies on Hawks Point and 49th Street Village customers that are currently served by A.P. Utilities, Inc. in Marion County.

¹⁰ Docket No. 981779-WS, In re: Application for authority to transfer facilities of J. Swiderski Utilities, Inc. and Certificates Nos. 371-S and 441-W in Lake County to AquaSource Utility, Inc.

¹¹ Docket No. 991001-WU, In re: Application for transfer of facilities and Certificate No. 424-W in Highlands County from Lake Josephine Water to AquaSource Utility, Inc.

¹² Docket No. 011401-WU, In re: Application for authority to transfer facilities of Heartland Utilities, Inc., holder of Certificate No. 420-W in highlands county, to AquaSource Utility, Inc., holder of Certificate No. 424-W, and for cancellation of Certificate No. 420-W.

On September 25, 2006, Aqua America, Inc.'s six regulated Florida subsidiaries filed a joint application for acknowledgement of corporate reorganization and approval of name change. The purpose of the reorganization was to consolidate and segregate all Aqua America, Inc.'s Commission-regulated water and wastewater assets in Florida under the ownership and name of its Florida corporation, AUF. By Order No. PSC-06-0973-FOF-WS,¹³ we approved Aqua's corporate reorganization and request for name change, effective the date of the order.

On December 1, 2006, AUF filed an application for approval of interim and final water and wastewater rate increases, pursuant to Sections 367.081 and 367.082, Florida Statutes (F.S.). The utility also requested an increase in service availability charges and an allowance for funds prudently invested. On January 3, 2007, our staff determined that AUF's Minimum Filing Requirements (MFRs) had several deficiencies. From January 19, 2007 through February 21, 2007, AUF had submitted several responses to correct its MFR deficiencies. On February 27, 2007, our staff determined that AUF still had some engineering MFR deficiencies. The deadline to correct those deficiencies was March 26, 2007. To date, the official date of filing has not been established.

We acknowledged the intervention of the Office of Public Counsel by Order No. PSC-07-0084-PCO-WS, issued January 30, 2007, in this docket.

The utility's application for increased final water and wastewater rates is based on the projected twelve-month period ending December 31, 2007. In its filing, the utility states that the rate increase is necessary because the utility did not earn a fair and reasonable rate of return on its investment. AUF's requested final rate increase would result in additional operating revenues of \$7,298,294 for the utility's combined water and wastewater operations.

The utility's interim rate request was based on a historical test year ending December 31, 2005. The utility-requested interim rates would produce additional revenues of \$1,998,242 for water operations and \$1,403,563 for wastewater operations.

The original 60-day statutory deadline to suspend the utility's proposed final rates was February 1, 2007. However, by letter dated February 6, 2007, the utility agreed to extend the statutory time frame by which we are required to address AUF's interim rate request. This Order addresses the suspension of the utility's proposed final rates and AUF's requested interim rates. We have jurisdiction pursuant to Sections 367.081 and 367.082, F.S.

¹³ Issued November 22, 2006, in Docket No. 060643-WS, In re: Joint application for acknowledgement of corporate reorganization and request for approval of name change on Certificate 268-S in Lee County from AquaSource Utility, Inc. d/b/a Aqua Utilities Florida, Inc.; Certificates 479-S and 549-W in Alachua County from Arrendondo Utility Company, Inc. d/b/a Aqua Utilities, Inc.; Certificates 053-W, 441-S, and 507-W in Palm Beach and Sumter Counties from Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.; and Certificate 346-W in Marion County from Ocala Oaks Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.; for cancellation of Certificates 424-W, 371-S, 441-W, 503-S, and 585-W in Highlands, Lake, and Polk Counties held AquaSource Utility, Inc. d/b/a Aqua Utilities Florida, Inc.; Certificates 123-W, 510-S, and 594-W in Lake and Polk Counties held by Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.; and Certificates 083-S and 110-W in Pasco County held by Jasmine Lakes Utilities Corporation d/b/a Aqua Utilities Florida, Inc.; and for amendment of Certificates 422-W, 120-S, 106-W, 154-S, 209-w, 506-S, and 587-W in Highlands, Lake, Pasco, and Polk Counties held by Aqua Utilities Florida, Inc.

SUSPENSION OF PROPOSED FINAL RATES

Section 367.081(6), F.S., provides that the rates proposed by the utility shall become effective within sixty days after filing unless this Commission votes to withhold consent of implementation of the requested rates. Further, the above referenced statute permits the proposed final rates to go into effect, under bond, escrow or corporate undertaking, eight months after filing unless final action has been taken by this Commission.

We have reviewed the filing and have considered the proposed rates, the revenues thereby generated, and the information filed in support of the rate application. We find it reasonable and necessary to require further amplification and explanation regarding this data, and to require production of additional and/or corroborative data. This further examination will include on-site investigations by our staff accountants and engineers. Based on the foregoing, we hereby suspend AUF's proposed final rate increase.

INTERIM RATE INCREASE

AUF requests interim rates designed to generate additional revenues of \$1,998,242 for water operations and \$1,403,563 for wastewater operations. The combined increase in water and wastewater operations of \$3,401,805 results in total combined water and wastewater revenues on an interim basis of \$11,167,777.

In its filing, AUF has requested separate interim overall cost of capital rates for each water and wastewater system based on their respective rate bases. As discussed more fully below, we find that a consolidated capital structure is necessary for interim purposes. There are ten systems that reflect revenue decreases. Pursuant to the provisions of the interim statute, an interim decrease shall be calculated using the maximum return on equity (ROE) limit, and an interim increase shall be calculated using the minimum ROE limit. Thus, the consolidated capital structure under the maximum ROE limit shall be applied to the ten systems with a revenue decrease, and the consolidated capital structure under the minimum ROE limit shall be applied to the remaining systems.

The accounting schedules attached to this Order illustrate the rate base approved herein and test year operating income amounts on a per system basis. The two capital structure schedules are numbered Schedule 1-A (minimum ROE limit) and Schedule 1-B (maximum ROE limit). The water and/or wastewater rate base schedules are numbered Schedules 2-A and 2-B. The respective water and/or wastewater net operating income statements are reflected on Schedules 3-A and 3-B. Schedule 3-C reflects adjustments to net operating income.

Typically, Schedule 2-C reflects adjustments to rate base. Because the Welaka/Saratoga Harbour water system is the only system for which we have made adjustments to rate base, this is the only system for which Schedule 2-C has been included.

Schedule 3-C reflects self-explanatory adjustments to remove the requested revenue increase or decrease and associated regulatory assessment fees and to reflect the income taxes provision adjustment resulting from the capital structure approved herein. The utility's

Welaka/Saratoga Harbour water system is the only system that has additional adjustments to depreciation expense and property taxes related to its non-used and useful plant.

Pursuant to Section 367.082(5)(b)1., F.S., the achieved rate of return for interim purposes shall be calculated by applying adjustments consistent with those used in the utility's most recent rate proceeding and annualizing any rate changes. We have reviewed the utility's interim request, as well as past Commission orders in which this Commission last established rate bases for the respective water and wastewater systems. Based on our review, we make the adjustments discussed below.

Rate Base

We have reviewed the utility's interim used and useful calculation on a per system basis. For those plants that have had previous rate proceedings, we verified whether adjustments were made consistent with those prior methodologies. We find that that AUF erred in its used and useful calculation for the Welaka/Saratoga Harbour water system.

In MFR Schedule F-5, for Welaka/Saratoga Harbour, the utility requested that water wells be considered 100% used and useful because this system has a single well. However, the system map and sanitary survey reports provided by the utility indicate that there are two water treatment plants with one well each in this interconnected system. Combined at 186 gallons per minute (gpm), the well capacities for the Welaka and Saratoga Harbour water treatment plants are rated at 76 gpm and 110 gpm respectively.

For interim purposes, we find it appropriate to remove the largest well for firm reliable capacity considerations. The remaining well capacity shall be used. The demand of 32.57 gpm reflected in Schedule F-5 is divided by the 76 gpm well capacity to reflect a 42.9% used and useful percentage for wells. Therefore, we find that the water wells portion of the Welaka/Saratoga Harbour water treatment plant is 42.9% used and useful.

We recalculated the utility's used and useful amount based on the above findings. As such, net used and useful plant shall be reduced by \$11,362. Corresponding adjustments shall be made to reduce depreciation expense by \$596, and property tax expense by \$289. Based on the above adjustments, we find that the utility's interim rate base is \$120,158 for the Welaka/Saratoga Harbour water system.

Cost of Capital

In its MFRs, AUF proposed an overall cost of capital of 7.40% based on a 13-month average capital structure as of December 31, 2005. The MFRs showed no debt in the historical test year. Investor sources of capital from AUF were allocated on a proxy debt-to-equity ratio of 40% debt and 60% equity. The MFRs contained actual balances of accumulated deferred income taxes and customer deposits for each individual system.

In its interim request, AUF used a 9.12% return on equity (ROE), which is the minimum of the range of this Commission's current leverage formula approved in Order No. PSC-06-

0476-PAA-WS.¹⁴ Section 367.082(5)(b)3., F.S., states that in calculating an interim increase, the minimum of the range of the last authorized ROE shall be used. However, we find that the ROE authorized in the last rate case should not be used in this instance because the ROE does not survive a transfer.¹⁵ As stated in Order No. PSC-06-0973-FOF-WS, “[t]hrough these mergers and transfers, all Commission-regulated water and wastewater assets in Florida owned by Aqua America have now been consolidated and segregated under its Florida subsidiary corporation, Aqua Utilities FL, as was the intent of the reorganization.” AUF is a wholly-owned subsidiary of its parent company, Aqua America, Inc. (Aqua). Therefore, the current leverage formula shall be used to determine the ROE for AUF.

We have reviewed the requested interim capital structure for each individual system. For interim purposes, we find it appropriate to supplant the system-specific capital structures by an Aqua system-wide capital structure. We specifically identified the deferred tax and customer deposit balances at the individual utility level and aggregated the balances to derive an AUF system-wide total for these two classes of capital. The residual amount of capital was allocated over investor sources on a pro rata basis consistent with the ratios of investor capital maintained at the Aqua level (approximately 53% debt and 47% equity). The utility’s capital structure was then reconciled with the rate base approved herein.

For the systems for which AUF requested an interim increase, we used the 9.12% ROE that AUF included in its filing. For the systems that are in line for an interim decrease, the convention is to use the ROE at the top of the range. Typically, this return is 100 basis points above the midpoint or 200 basis points above the floor. For purposes of an interim decrease, we used an ROE of 11.12%, which is 200 basis points above the ROE proposed by the utility for purposes of determining an interim increase. In both cases, we used the 13-month average cost rates for Aqua as of December 31, 2005 for long-term and short-term debt of 5.81% and 3.73%, respectively. Based on the capital structure and cost rates discussed above, the weighted average cost of capital approved herein for purposes of an interim increase is 6.69%. For purposes of an interim decrease, the weighted average cost of capital approved herein is 7.51%. Schedules 1-A and 1-B detail our findings in this regard.

Net Operating Income

Other than to adjust for the requested revenue increases or decreases and associated regulatory assessment fees, the resulting income taxes provision adjustments, and the specific non-used and useful depreciation expense and property tax adjustments for the Welaka/Saratoga Harbour water system, we have not made any other adjustments to operating income.

¹⁴ Issued June 5, 2006, in Docket No. 060006-WS, In Re: Water and Wastewater Industry Annual Reestablishment of Authorized Range of Return on Common Equity for Water and Wastewater Utilities Pursuant to Section 367.081(4)(f), Florida Statutes.

¹⁵ See Order No. PSC-01-2094-FOF-SU, issued October 22, 2001, in Docket No. 011190-SU, In re: Investigation of possible overearnings by Tierra Verde Utilities, Inc. in Pinellas County, at 3.

Revenue Requirement

We hereby approve revenue requirements consistent with the calculations required by the interim statute and Commission practice. For those plants that appear to be underearning, the revenue requirements were determined using the minimum ROE limit. Consistent with the interim statute, for those plants that appear to be overearning, we used the maximum ROE limit. Based upon recovery of actual operating expenses for the year ended December 31, 2005, and the consolidated cost of capital on an average rate base, we find that the combined interim revenue requirements are \$6,862,524 and \$4,039,091 for the utility's water and wastewater systems, respectively. This results in an interim increase in annual revenues of \$1,851,705 for the water systems and an interim increase in annual revenues of \$1,283,938 for the wastewater systems. Attachment A reflects the interim revenue requirements for each system.

Rates

AUF filed its application for a file and suspend rate case for its water and wastewater systems, pursuant to Section 367.081, F.S. The file and suspend law "was designed to provide accelerated [rate] relief without sacrificing the protections inherent in the overall regulatory scheme."¹⁶ Interim rates, which are one aspect of this scheme, were designed "to make a utility whole during the pendency of the proceeding without the interjection of any opinion testimony."¹⁷ Thus, the provision of interim rates is an efficient, prima facie means by which a utility can obtain immediate financial relief.¹⁸ In the formal hearing for this docket, all parties and staff will have the opportunity to address the utility's rates and rate structure.

Interim water and wastewater service rates for AUF shall be designed to allow the utility the opportunity to generate annual operating revenues reflected on Attachment A. In its interim request, the utility provided a separate revenue requirement calculation for each of its systems. To determine the respective interim rate increase or decrease, AUF divided the respective revenue increase or decrease by the adjusted test year revenues, net of miscellaneous service revenues. We find that this methodology is appropriate for the systems that were not formerly FWSC systems. Our calculations of the rate increase or decrease for the non-FWSC former systems are reflected in Attachment B.

In the last rate case for FWSC, formerly Southern States Utilities, Inc., this Commission approved a capband rate structure.¹⁹ That order was appealed and the First District Court of

¹⁶ Florida Power Corporation v. Hawkins, 367 So. 2d 1011, 1013 (Fla. 1979).

¹⁷ Citizens v. Public Service Commission, 435 So. 2d 784, 786 (Fla. 1983).

¹⁸ See Citizens v. Mayo, 333 So. 2d 1, 5 (Fla. 1976).

¹⁹ See Order No. PSC-96-1320-FOF-WS, issued October 30, 1996, in Docket No. 950495-WS, In re: Application for rate increase and increase in service availability charges by Southern States Utilities, Inc. for Orange-Osceola Utilities, Inc. in Osceola County, and In Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Highlands, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties.

Appeal affirmed the capband rate structure.²⁰ This rate structure represented a step toward uniform rates. Generally, rates were calculated by setting caps for certain systems and spreading the overage to the remaining service areas that were not capped within each band. Because the former FWSC systems have a capband rate structure, the calculation of the rate increase shall be based on the aggregated revenues for these systems.

For the former FWSC water systems, we find that the appropriate method to calculate the across-the-board rate increase is to divide the aggregate revenue increase by the aggregate adjusted test year revenues, net of miscellaneous service revenues. We find it appropriate to apply this same method to the former FWSC wastewater systems. Using this methodology, we calculate the across-the-board rate increase for the former FWSC systems to be 34.70% for water and 42.52% for wastewater. The calculation of the water and wastewater rate increases are reflected on Attachment C.

AUF applied its percentage rate increase or decrease to the utility's current rates. The current rates reflect a rate change occurring after December 31, 2005. Because the interim request is based on a historical test year ending December 31, 2005, the respective interim rate increase or decrease shall be applied as an across-the-board increase or decrease to the service rates in effect as of December 31, 2005.

The approved rates shall be effective for service rendered as of the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code (F.A.C.), provided customers have received notice. The rates shall not be implemented until our staff verifies that the tariff sheets are consistent with our decision herein, the proposed customer notice is adequate, and the required security has been filed. The utility shall provide proof of the date notice was given within 10 days after the date of notice.

The utility's test year, proposed interim and final rates, and the interim rates approved herein are shown on Schedule Nos. 4-A and 4-B for water and wastewater, respectively.

Security to Guarantee Interim Increase

Pursuant to Section 367.082, F.S., revenues collected under interim rates shall be placed under bond, escrow, letter of credit, or corporate undertaking subject to refund with interest at a rate ordered by this Commission. As reflected above, the total annual interim increase is \$3,135,643. In accordance with Rule 25-30.360, F.A.C., we have calculated the potential refund of revenues and interest collected under interim conditions to be \$2,671,026. This amount is based on an estimated 10 months of revenue being collected from the interim rates approved herein, as shown on Schedules No. 4-A and 4-B for water and wastewater, respectively.

The criteria for a corporate undertaking include sufficient liquidity, ownership equity, profitability, and interest coverage to guarantee any potential refund. We have reviewed the financial statements of AUF's parent, Aqua, to determine if Aqua can support a corporate undertaking on behalf of its subsidiaries. Aqua's 2003, 2004, and 2005 financial statements

²⁰ Southern States Utilities, Inc. v. Florida Public Service Commission, 714 So. 2d 1046 (Fla. 1st DCA 1998).

were used to determine the financial condition of the utility. Aqua has experienced a decline in liquidity during 2005 compared to prior years. However, Aqua's average equity ratio over the three year period has been stable at 47%, which is sufficient in this instance based on Aqua's overall financial condition. In addition, Aqua has experienced a strong and improving interest coverage ratio. Finally, net income has been on average 25 times greater than the requested cumulative corporate undertaking amount. Aqua's financial performance has demonstrated adequate levels of profitability, interest coverage, and equity capitalization to offset the decline in liquidity. We find that Aqua has adequate resources to support a corporate undertaking in the amount requested. Based on this analysis, a cumulative corporate undertaking of \$2,671,026 is acceptable contingent upon receipt of the written guarantee of Aqua and written confirmation that Aqua guarantees on behalf of Aqua-owned utilities in other states is capped at \$40,000,000.

This brief financial analysis is only appropriate for deciding if the utility can support a corporate undertaking in the amount proposed and shall not be considered a finding regarding other issues in this proceeding.

Pursuant to Rule 25-30.360(6), F.A.C., the utility shall provide a report by the 20th day of each month indicating the monthly and total revenue collected subject to refund. Should a refund be required, the refund shall be with interest and undertaken in accordance with Rule 25-30.360, F.A.C.

In no instance shall maintenance and administrative costs associated with any refund be borne by the customers. The costs are the responsibility of, and shall be borne by, the utility.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Aqua Utilities Florida, Inc.'s proposed final rate increase is hereby suspended. It is further

ORDERED that each of the findings made in the body of this Order is hereby approved in every respect. It is further

ORDERED that all matters contained in the schedules attached hereto are incorporated herein by reference. It is further

ORDERED that Aqua Utilities Florida, Inc. is hereby authorized to collect increased water and wastewater rates on an interim basis subject to refund with interest as set forth in the body of this Order. It is further

ORDERED that the approved rates shall be effective for service rendered as of the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code. It is further

ORDERED that the rates shall not be implemented until our staff verifies that the tariff sheets are consistent with our decision, the proposed customer notice is adequate, and the required security has been filed. It is further

ORDERED that Aqua Utilities Florida, Inc. shall provide proof of the date notice was given within ten days after the date of notice. It is further

ORDERED that Aqua Utilities Florida, Inc. shall provide security in the form of a cumulative corporate undertaking in the amount of \$2,671,026, contingent upon receipt of the written guarantee of Aqua America, Inc., and written confirmation that Aqua America, Inc. guarantees on behalf of Aqua America, Inc.-owned utilities in other states is capped at \$40,000,000. It is further

ORDERED that Aqua Utilities Florida, Inc. shall provide a report by the 20th day of each month indicating the monthly and total revenue collected subject to refund, pursuant to Rule 25-30.360(6), Florida Administrative Code. It is further

ORDERED that should a refund be required, the refund shall be with interest and undertaken in accordance with Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that this docket shall remain open.

By ORDER of the Florida Public Service Commission this 16th day of April, 2007.



ANN COLE
Commission Clerk

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is non-final in nature, may request (1) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Citizens of the State of Florida v. Mayo, 316 So.2d 262 (Fla. 1975), states that an order on interim rates is not final or reviewable until a final order is issued. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

AQUA UTILITIES FLORIDA, INC DOCKET NO. 060368-WS		ATTACHMENT A Page 1 of 2		
SUMMARY OF WATER OPERATING REVENUES BY SYSTEM	Commission Adjusted Test Year	Commission Approved \$ Increase	Commission Approved % Increase	Commission Approved Rev. Req.
ARREDONDO ESTATES/FARMS	\$156,007	\$46,953	30.10%	\$202,960
BEECHER'S POINT	35,257	28,235	80.08%	63,492
CARLTON VILLAGE	103,371	(29,330)	-28.37%	74,041
CHULUOTA	658,300	24,023	3.65%	682,323
EAST LAKE HARRIS ESTATES	42,201	59,724	141.52%	101,925
FERN TERRACE	50,166	(6,833)	-13.62%	43,333
FLORIDA CENTRAL COMMERCE PARK	0	0	0.00%	0
FRIENDLY CENTER	11,969	3,997	33.40%	15,966
GIBSONIA ESTATES	22,684	55,552	244.89%	78,236
GRAND TERRACE	32,269	6,618	20.51%	38,887
HAINES CREEK	21,607	8,112	37.54%	29,719
HARMONY HOMES	31,196	5,154	16.52%	36,350
HERMITS COVE	42,741	85,284	199.54%	128,025
HOBBY HILLS	26,988	4,811	17.83%	31,799
HOLIDAY HAVEN	37,756	20,771	55.01%	58,527
IMPERIAL MOBILE TERRACE	50,990	13,776	27.02%	64,766
INTERLACHEN LAKES ESTATES	81,969	(8,510)	-10.38%	73,459
J. SWIDERSKI - 48 ESTATES	26,734	5,287	19.78%	32,021
J. SWIDERSKI - KINGS COVE	55,698	23,849	42.82%	79,547
J. SWIDERSKI - SUMMIT CHASE	50,401	14,966	29.69%	65,367
JASMINE LAKES	465,497	79,932	17.17%	545,429
JUNGLE DEN	18,312	25,512	139.32%	43,824
KINGSWOOD	17,458	18,699	107.11%	36,157
LAKE GIBSON ESTATES	133,589	102,704	76.88%	236,293
LAKE JOSEPHINE	123,494	49,374	39.98%	172,868
LAKE OSBORNE ESTATES	116,620	112,650	96.60%	229,270
LEISURE LAKES	59,559	26,431	44.38%	85,990
MORNINGVIEW	16,998	7,770	45.71%	24,768
OAKWOOD	53,399	85,829	160.73%	139,228
OCALA OAKS	480,838	190,933	39.71%	671,771
ORANGE HILL / SUGAR CREEK	49,072	32,137	65.49%	81,209
PALM PORT	36,805	57,050	155.01%	93,855
PALM TERRACE	329,163	168,090	51.07%	497,253
PALMS MOBILE HOME PARK	10,654	20,439	191.84%	31,093
PARK MANOR	0	0	0.00%	0
PICCIOLA ISLAND	45,876	(2,727)	-5.94%	43,149
PINEY WOODS	72,803	10,506	14.43%	83,309
POMONA PARK	64,114	11,455	17.87%	75,569
QUAIL RIDGE	39,355	(9,177)	-23.32%	30,178
RAVENSWOOD	13,226	6,102	46.14%	19,328
RIVER GROVE	36,767	2,443	6.65%	39,210
ROSALIE OAKS	14,619	19,821	135.58%	34,440
SEBRING LAKES	14,355	60,962	424.67%	75,317
SILVER LAKE ESTATE / WESTERN SHORES	460,127	45,222	9.83%	505,349
SILVER LAKE OAKS	14,589	29,630	203.10%	44,219
SKYCREST	50,126	(5,599)	-11.17%	44,527
SOUTH SEAS	0	0	0.00%	0
ST. JOHNS HIGHLANDS	14,973	4,483	29.94%	19,456
STONE MOUNTAIN	4,767	6,932	145.41%	11,699
SUNNY HILLS	190,059	2,301	1.21%	192,360
TANGERINE	75,354	27,920	37.05%	103,274
THE WOODS	22,153	33,896	153.01%	56,049
TOMOKA	44,936	85,635	190.57%	130,571
VALENCIA TERRACE	86,752	14,548	16.77%	101,300
VENETIAN VILLAGE	54,599	7,665	14.04%	62,264
VILLAGE WATER	113,218	53,218	47.00%	166,436
WELAKA / SARATOGA HARBOUR	46,181	23,858	51.66%	70,039
WOOTENS	6,555	17,289	263.76%	23,844
ZEPHYR SHORES	75,553	65,333	86.47%	140,886
TOTAL	\$5,010,819	\$1,851,705	36.95%	\$6,862,524

AQUA UTILITIES FLORIDA, INC. DOCKET NO. 060368-WS				ATTACHMENT A Page 2 of 2
SUMMARY OF WASTEWATER OPERATING REVENUES BY SYSTEM	Commission Adjusted Test Year	Commission Approved \$ Increase	Commission Approved % Increase	Commission Approved Rev. Req.
ARREDONDO ESTATES/FARMS	\$101,268	\$44,962	44.40%	\$146,230
BEECHER'S POINT	22,053	74,125	336.12%	96,178
CARLTON VILLAGE	0	0	0.00%	0
CHULUOTA	406,480	(25,778)	-6.34%	380,702
EAST LAKE HARRIS ESTATES	0	0	0.00%	0
FERN TERRACE	0	0	0.00%	0
FLORIDA CENTRAL COMMERCE PARK	157,790	131,207	83.15%	288,997
FRIENDLY CENTER	0	0	0.00%	0
GIBSONIA ESTATES	0	0	0.00%	0
GRAND TERRACE	0	0	0.00%	0
HAINES CREEK	0	0	0.00%	0
HARMONY HOMES	0	0	0.00%	0
HERMITS COVE	0	0	0.00%	0
HOBBY HILLS	0	0	0.00%	0
HOLIDAY HAVEN	53,283	60,899	114.29%	114,182
IMPERIAL MOBILE TERRACE	0	0	0.00%	0
INTERLACHEN LAKES ESTATES	0	0	0.00%	0
J. SWIDERSKI - 48 ESTATES	0	0	0.00%	0
J. SWIDERSKI - KINGS COVE	73,343	36,701	50.04%	110,044
J. SWIDERSKI - SUMMIT CHASE	44,181	31,541	71.39%	75,722
JASMINE LAKES	376,562	112,409	29.85%	488,971
JUNGLE DEN	43,237	53,795	124.42%	97,032
KINGSWOOD	0	0	0.00%	0
LAKE GIBSON ESTATES	100,592	392,527	390.22%	493,119
LAKE JOSEPHINE	0	0	0.00%	0
LAKE OSBORNE ESTATES	0	0	0.00%	0
LEISURE LAKES	68,371	3,203	4.68%	71,574
MORNINGVIEW	21,402	21,758	101.65%	43,160
OAKWOOD	0	0	0.00%	0
OCALA OAKS	0	0	0.00%	0
ORANGE HILL / SUGAR CREEK	0	0	0.00%	0
PALM PORT	60,387	25,247	41.81%	85,634
PALM TERRACE	397,607	(100,817)	-25.36%	296,790
PALMS MOBILE HOME PARK	0	0	0.00%	0
PARK MANOR	18,497	11,907	64.37%	30,404
PICCIOLA ISLAND	0	0	0.00%	0
PINEY WOODS	0	0	0.00%	0
POMONA PARK	0	0	0.00%	0
QUAIL RIDGE	0	0	0.00%	0
RAVENSWOOD	0	0	0.00%	0
RIVER GROVE	0	0	0.00%	0
ROSALIE OAKS	21,561	26,123	121.16%	47,684
SEBRING LAKES	0	0	0.00%	0
SILVER LAKE ESTATE / WESTERN SHORES	0	0	0.00%	0
SILVER LAKE OAKS	21,608	23,608	109.26%	45,216
SKYCREST	0	0	0.00%	0
SOUTH SEAS	248,198	260,444	104.93%	508,642
ST. JOHNS HIGHLANDS	0	0	0.00%	0
STONE MOUNTAIN	0	0	0.00%	0
SUNNY HILLS	90,683	17,484	19.28%	108,167
TANGERINE	0	0	0.00%	0
THE WOODS	17,123	24,347	142.19%	41,470
TOMOKA	0	0	0.00%	0
VALENCIA TERRACE	119,657	29,813	24.92%	149,470
VENETIAN VILLAGE	50,340	16,241	32.26%	66,581
VILLAGE WATER	104,951	(4,264)	-4.06%	100,687
WELAKA / SARATOGA HARBOUR	0	0	0.00%	0
WOOTENS	0	0	0.00%	0
ZEPHYR SHORES	135,979	16,458	12.10%	152,437
TOTAL	\$2,755,153	\$1,283,938	46.60%	\$4,039,091

AQUA UTILITIES FLORIDA, INC. ATTACHMENT B
 DOCKET NO. 060368-WS
 RATE INCREASE CALCULATION FOR REMAINING NON-FORMER FWSC SYSTEMS

System		Commission Adjusted Test Year	Less Miscellaneous Service Revs	Test Year Rev From Service Rates	Revenue Increase	Across-the-Board Rate Increase
ARREDONDO ESTATES/FARMS	Water	\$156,007	\$3,160	\$152,847	\$46,953	30.72%
ARREDONDO ESTATES/FARMS	Wastewater	\$101,268	\$0	\$101,268	\$44,962	44.40%
HAINES CREEK	Water	\$21,607	\$870	\$20,737	\$8,112	39.12%
J. SWIDERSKI - 48 ESTATES	Water	\$26,734	\$165	\$26,569	\$5,287	19.90%
J. SWIDERSKI - KINGS COVE	Water	\$55,698	\$480	\$55,218	\$23,849	43.19%
J. SWIDERSKI - KINGS COVE	Wastewater	\$73,343	\$0	\$73,343	\$36,701	50.04%
J. SWIDERSKI - SUMMIT CHASE	Water	\$50,401	\$650	\$49,751	\$14,966	30.08%
J. SWIDERSKI - SUMMIT CHASE	Wastewater	\$44,181	\$0	\$44,181	\$31,541	71.39%
JASMINE LAKES	Water	\$465,497	\$7,009	\$458,488	\$79,932	17.43%
JASMINE LAKES	Wastewater	\$376,562	\$0	\$376,562	\$112,409	29.85%
LAKE JOSEPHINE	Water	\$123,494	\$220	\$123,274	\$49,374	40.05%
LAKE OSBORNE ESTATES	Water	\$116,620	\$1,660	\$114,960	\$112,650	97.99%
OCALA OAKS	Water	\$480,838	\$5,400	\$475,438	\$190,833	40.16%
RAVENSWOOD	Water	\$13,226	\$410	\$12,816	\$6,102	47.62%
ROSALIE OAKS	Water	\$14,619	\$355	\$14,264	\$19,821	138.96%
ROSALIE OAKS	Wastewater	\$21,561	\$0	\$21,561	\$26,123	121.16%
SEBRING LAKES	Water	\$14,355	\$310	\$14,045	\$60,962	434.05%
SOUTH SEAS	Wastewater	\$248,198	\$45	\$248,153	\$260,444	104.95%
THE WOODS	Water	\$22,153	\$1,235	\$20,918	\$33,896	162.04%
THE WOODS	Wastewater	\$17,123	\$0	\$17,123	\$24,347	142.19%
VILLAGE WATER	Water	\$113,218	\$1,621	\$111,597	\$53,218	47.69%
VILLAGE WATER	Wastewater	\$104,951	\$0	\$104,951	(\$4,264)	-4.06%

#	PLANT NAME	Adjusted Test Year Revenues	Commission Approved \$ Increase	Commission Approved % Increase	Commission Approved Rev. Req.
1	BEECHER'S POINT	\$35,257	\$28,235	80.08%	\$63,492
2	CARLTON VILLAGE	103,371	(29,330)	-28.37%	74,041
3	CHULUOTA	658,300	24,023	3.65%	682,323
4	EAST LAKE HARRIS ESTATES	42,201	59,724	141.52%	101,925
5	FERN TERRACE	50,166	(6,833)	-13.62%	43,333
6	FLORIDA CENTRAL COMMERCE PARK	0	0	0.00%	0
7	FRIENDLY CENTER	11,969	3,997	33.40%	15,966
8	GIBSONIA ESTATES	22,684	55,552	244.89%	78,236
9	GRAND TERRACE	32,269	6,618	20.51%	38,887
10	HARMONY HOMES	31,196	5,154	16.52%	36,350
11	HERMITS COVE	42,741	85,284	199.54%	128,025
12	HOBBY HILLS	26,988	4,811	17.83%	31,799
13	HOLIDAY HAVEN	37,756	20,771	55.01%	58,527
14	IMPERIAL MOBILE TERRACE	50,990	13,776	27.02%	64,766
15	INTERLACHEN LAKES ESTATES	81,969	(8,510)	-10.38%	73,459
16	JUNGLE DEN	18,312	25,512	139.32%	43,824
17	KINGSWOOD	17,458	18,699	107.11%	36,157
18	LAKE GIBSON ESTATES	133,589	102,704	76.88%	236,293
19	LEISURE LAKES	59,559	26,431	44.38%	85,990
20	MORNINGVIEW	16,998	7,770	45.71%	24,768
21	OAKWOOD	53,399	85,829	160.73%	139,228
22	ORANGE HILL/SUGAR CREEK	49,072	32,137	65.49%	81,209
23	PARK MANOR	0	0	0.00%	0
24	PALM PORT	36,805	57,050	155.01%	93,855
25	PALMS MOBILE HOME PARK	10,654	20,439	191.84%	31,093
26	PALM TERRACE	329,163	168,090	51.07%	497,253
27	PICCIOLA ISLAND	45,876	(2,727)	-5.94%	43,149
28	PINEY WOODS	72,803	10,506	14.43%	83,309
29	POMONA PARK	64,114	11,455	17.87%	75,569
30	QUAIL RIDGE	39,355	(9,177)	-23.32%	30,178
31	RIVER GROVE	36,767	2,443	6.65%	39,210
32	SILVER LAKE ESTATE/WESTERN SHORES	460,127	45,222	9.83%	505,349
33	SILVER LAKE OAKS	14,589	29,630	203.10%	44,219
34	SKYCREST	50,126	(5,599)	-11.17%	44,527
35	ST. JOHNS HIGHLANDS	14,973	4,483	29.94%	19,456
36	STONE MOUNTAIN	4,767	6,932	145.41%	11,699
37	SUNNY HILLS	190,059	2,301	1.21%	192,360
38	TANGERINE	75,354	27,920	37.05%	103,274
39	TOMOKA	44,936	85,635	190.57%	130,571
40	VALENCIA TERRACE	86,752	14,548	16.77%	101,300
41	VENETIAN VILLAGE	54,599	7,665	14.04%	62,264
42	WELAKA / SARATOGA HARBOUR	46,181	23,858	51.66%	70,039
43	WOOTENS	6,555	17,289	263.76%	23,844
44	ZEPHYR SHORES	75,553	65,333	86.47%	140,886
Total Water Uniform Plants of Docket No. 950495-WS		<u>\$3,336,352</u>	<u>\$1,145,649</u>	<u>34.34%</u>	<u>\$4,482,001</u>
Total Misc. Ser. & Other Revenues for Water		\$35,110			
Total Adjusted TY Revs (Less Misc. Ser. & Other Revs)		<u>3,301,242</u>			
Across-the-Board Water Rate Increase			<u>34.70%</u>		

Aqua Utilities Florida, Inc. - Former Florida Water Services Systems
 Schedule of Wastewater Revenue Requirements & Revenue Increases
 Interim Test Year Ended 12/31/05

ATTACHMENT C
 Page 2 of 2
 Docket No. 060638-WS

#	PLANT NAME	Adjusted Test Year Revenues	Commission Approved \$ Increase	Commission Approved % Increase	Commission Approved Rev. Req.
1	BEECHER'S POINT	\$22,053	\$74,125	336.12%	\$96,178
2	CARLTON VILLAGE	0	0	0.00%	0
3	CHULUOTA	406,480	(25,778)	-6.34%	380,702
4	EAST LAKE HARRIS ESTATES	0	0	0.00%	0
5	FERN TERRACE	0	0	0.00%	0
6	FLORIDA CENTRAL COMMERCE PARK	157,790	131,207	83.15%	288,997
7	FRIENDLY CENTER	0	0	0.00%	0
8	GIBSONIA ESTATES	0	0	0.00%	0
9	GRAND TERRACE	0	0	0.00%	0
10	HARMONY HOMES	0	0	0.00%	0
11	HERMITS COVE	0	0	0.00%	0
12	HOBBY HILLS	0	0	0.00%	0
13	HOLIDAY HAVEN	53,283	60,899	114.29%	114,182
14	IMPERIAL MOBILE TERRACE	0	0	0.00%	0
15	INTERLACHEN LAKES ESTATES	0	0	0.00%	0
16	JUNGLE DEN	43,237	53,795	124.42%	97,032
17	KINGSWOOD	0	0	0.00%	0
18	LAKE GIBSON ESTATES	100,592	392,527	390.22%	493,119
19	LEISURE LAKES	68,371	3,203	4.68%	71,574
20	MORNINGVIEW	21,402	21,758	101.66%	43,160
21	OAKWOOD	0	0	0.00%	0
22	ORANGE HILL/SUGAR CREEK	0	0	0.00%	0
23	PARK MANOR	18,497	11,907	64.37%	30,404
24	PALM PORT	60,387	25,247	41.81%	85,634
25	PALMS MOBILE HOME PARK	0	0	0.00%	0
26	PALM TERRACE	397,607	(100,817)	-25.36%	296,790
27	PICCIOLA ISLAND	0	0	0.00%	0
28	PINEY WOODS	0	0	0.00%	0
29	POMONA PARK	0	0	0.00%	0
30	QUAIL RIDGE	0	0	0.00%	0
31	RIVER GROVE	0	0	0.00%	0
32	SILVER LAKE ESTATE/WESTERN SHORES	0	0	0.00%	0
33	SILVER LAKE OAKS	21,608	23,608	109.26%	45,216
34	SKYCREST	0	0	0.00%	0
35	ST. JOHNS HIGHLANDS	0	0	0.00%	0
36	STONE MOUNTAIN	0	0	0.00%	0
37	SUNNY HILLS	90,683	17,484	19.28%	108,167
38	TANGERINE	0	0	0.00%	0
39	TOMOKA	0	0	0.00%	0
40	VALENCIA TERRACE	119,657	29,813	24.92%	149,470
41	VENETIAN VILLAGE	50,340	16,241	32.26%	66,581
42	WELAKA / SARATOGA HARBOUR	0	0	0.00%	0
43	WOOTENS	0	0	0.00%	0
44	ZEPHYR SHORES	135,979	16,458	12.10%	152,437
Total Wastewater Uniform Plants of Docket No. 950495-		<u>\$1,767,966</u>	<u>\$751,676</u>	<u>42.52%</u>	<u>\$2,519,642</u>
Total Misc. Ser. & Other Revenues for Wastewater		\$105			
Total Adjusted TY Revs (Less Misc. Ser. & Other Revs)		<u>1,767,861</u>			
Across-the-Board Wastewater Rate Increase			<u>42.52%</u>		

Aqua Utilities Florida, Inc. Capital Structure- 13-Month Average Test Year Ended 12/31/05						Schedule No. 1-A Docket No. 060368-WS Interim			
Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$7,318,240	\$0	\$7,318,240	\$0	\$7,318,240	37.24%	6.00%	2.23%	
2 Short-term Debt	0	0	0	0	0	0.00%	0.00%	0.00%	
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
4 Common Equity	10,977,360	0	10,977,360	0	10,977,360	55.86%	9.12%	5.09%	
5 Customer Deposits	247,880	0	247,880	0	247,880	1.26%	6.00%	0.08%	
6 Deferred Income Taxes	<u>1,108,637</u>	<u>0</u>	<u>1,108,637</u>	<u>0</u>	<u>1,108,637</u>	<u>5.64%</u>	0.00%	<u>0.00%</u>	
10 Total Capital	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>100.00%</u>		<u>7.40%</u>	
Per Commission									
11 Long-term Debt	\$7,318,240	\$1,595,894	\$8,914,134	(\$5,536)	\$8,908,598	45.36%	5.81%	2.64%	
12 Short-term Debt	0	1,367,152	1,367,152	(849)	1,366,303	6.96%	3.73%	0.26%	
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
14 Common Equity	10,977,360	(2,963,046)	8,014,314	(4,977)	8,009,337	40.78%	9.12%	3.72%	
15 Customer Deposits	247,880	0	247,880	0	247,880	1.26%	6.00%	0.08%	
16 Deferred Income Taxes	<u>1,108,637</u>	<u>0</u>	<u>1,108,637</u>	<u>0</u>	<u>1,108,637</u>	<u>5.64%</u>	0.00%	<u>0.00%</u>	
20 Total Capital	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>(\$11,362)</u>	<u>\$19,640,755</u>	<u>100.00%</u>		<u>6.69%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>9.12%</u>	<u>11.12%</u>		
OVERALL RATE OF RETL						<u>6.69%</u>	<u>7.51%</u>		

Aqua Utilities Florida, Inc. Capital Structure- 13-Month Average Test Year Ended 12/31/05						Schedule No. 1-B Docket No. 060368-WS Interim		
Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
1 Long-term Debt	\$7,318,240	\$0	\$7,318,240	\$0	\$7,318,240	37.24%	6.00%	2.23%
2 Short-term Debt	0	0	0	0	0	0.00%	0.00%	0.00%
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%
4 Common Equity	10,977,360	0	10,977,360	0	10,977,360	55.86%	9.12%	5.09%
5 Customer Deposits	247,880	0	247,880	0	247,880	1.26%	6.00%	0.08%
6 Deferred Income Taxes	<u>1,108,637</u>	0	<u>1,108,637</u>	0	<u>1,108,637</u>	<u>5.64%</u>	0.00%	<u>0.00%</u>
10 Total Capital	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>100.00%</u>		<u>7.40%</u>
Per Commission								
11 Long-term Debt	\$7,318,240	\$1,595,894	\$8,914,134	(\$5,536)	\$8,908,598	45.36%	5.81%	2.64%
12 Short-term Debt	0	1,367,152	1,367,152	(849)	1,366,303	6.96%	3.73%	0.26%
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%
14 Common Equity	10,977,360	(2,963,046)	8,014,314	(4,977)	8,009,337	40.78%	11.12%	4.53%
15 Customer Deposits	247,880	0	247,880	0	247,880	1.26%	6.00%	0.08%
16 Deferred Income Taxes	<u>1,108,637</u>	0	<u>1,108,637</u>	0	<u>1,108,637</u>	<u>5.64%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$19,652,117</u>	<u>\$0</u>	<u>\$19,652,117</u>	<u>(\$11,362)</u>	<u>\$19,640,755</u>	<u>100.00%</u>		<u>7.51%</u>
						LOW	HIGH	
RETURN ON EQUITY						<u>9.12%</u>	<u>11.12%</u>	
OVERALL RATE OF RETL						<u>6.69%</u>	<u>7.51%</u>	

AUF/Arredondo Estates-Farms Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$406,794	\$0	\$406,794	\$0	\$406,794
2 Land and Land Rights	2,960	0	2,960	0	2,960
3 Non-used and Useful Components	(7,908)	0	(7,908)	0	(7,908)
4 Accumulated Depreciation	(248,499)	0	(248,499)	0	(248,499)
5 CIAC	(15,916)	0	(15,916)	0	(15,916)
6 Amortization of CIAC	12,583	0	12,583	0	12,583
7 Working Capital Allowance	<u>33,174</u>	<u>0</u>	<u>33,174</u>	<u>0</u>	<u>33,174</u>
8 Rate Base	<u>\$183,188</u>	<u>\$0</u>	<u>\$183,188</u>	<u>\$0</u>	<u>\$183,188</u>

AUF/Arredondo Estates-Farms Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$276,596	\$0	\$276,596	\$0	\$276,596
2 Land and Land Rights	7,232	0	7,232	0	7,232
3 Non-used and Useful Components	(8,541)	0	(8,541)	0	(8,541)
4 Accumulated Depreciation	(193,430)	0	(193,430)	0	(193,430)
5 Working Capital Allowance	<u>17,490</u>	<u>0</u>	<u>17,490</u>	<u>0</u>	<u>17,490</u>
6 Rate Base	<u>\$99,347</u>	<u>\$0</u>	<u>\$99,347</u>	<u>\$0</u>	<u>\$99,347</u>

AUF/Arredondo Estates-Farms Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$156,007</u>	<u>\$49,149</u>	<u>\$205,156</u>	<u>(\$49,149)</u>	<u>\$156,007</u>	<u>\$46,953</u> 30.10%	<u>\$202,960</u>
Operating Expenses							
2 Operation & Maintenance	\$153,368	\$726	\$154,094	\$0	\$154,094		\$154,094
3 Depreciation	16,624	(782)	15,842	0	15,842		15,842
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	14,789	1,969	16,758	(2,212)	14,546	2,113	16,659
6 Income Taxes	<u>(9,457)</u>	<u>14,739</u>	<u>5,282</u>	<u>(18,045)</u>	<u>(12,763)</u>	<u>16,873</u>	<u>4,110</u>
7 Total Operating Expense	<u>\$175,324</u>	<u>\$16,652</u>	<u>\$191,976</u>	<u>(\$20,257)</u>	<u>\$171,719</u>	<u>\$18,986</u>	<u>\$190,706</u>
8 Operating Income	<u>(\$19,317)</u>	<u>\$32,497</u>	<u>\$13,180</u>	<u>(\$28,892)</u>	<u>(\$15,712)</u>	<u>\$27,967</u>	<u>\$12,254</u>
9 Rate Base	<u>\$183,188</u>		<u>\$183,188</u>		<u>\$183,188</u>		<u>\$183,188</u>
10 Rate of Return	<u>-10.54%</u>		<u>7.19%</u>		<u>-8.58%</u>		<u>6.69%</u>

AUF/Arredondo Estates-Farms Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$101,268</u>	<u>\$46,637</u>	<u>\$147,905</u>	<u>(\$46,637)</u>	<u>\$101,268</u>	<u>\$44,962</u> 44.40%	<u>\$146,230</u>
Operating Expenses							
2 Operation & Maintenance	\$119,446	\$689	\$120,135	\$0	\$120,135		\$120,135
3 Depreciation	8,877	(723)	8,154	0	8,154		8,154
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	7,219	1,922	9,141	(2,099)	7,042	2,023	9,066
6 Income Taxes	<u>(12,002)</u>	<u>15,185</u>	<u>3,183</u>	<u>(17,112)</u>	<u>(13,929)</u>	<u>16,158</u>	<u>2,229</u>
7 Total Operating Expense	<u>\$123,540</u>	<u>\$17,073</u>	<u>\$140,613</u>	<u>(\$19,210)</u>	<u>\$121,403</u>	<u>\$18,181</u>	<u>\$139,584</u>
8 Operating Income	<u>(\$22,272)</u>	<u>\$29,564</u>	<u>\$7,292</u>	<u>(\$27,427)</u>	<u>(\$20,135)</u>	<u>\$26,781</u>	<u>\$6,646</u>
9 Rate Base	<u>\$99,347</u>		<u>\$99,347</u>		<u>\$99,347</u>		<u>\$99,347</u>
10 Rate of Return	<u>-22.42%</u>		<u>7.34%</u>		<u>-20.27%</u>		<u>6.69%</u>

AUF/Arredondo Estates-Farms Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested interim revenue increase	<u>(\$49,149)</u>	<u>(\$46,637)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$2,212)</u>	<u>(\$2,099)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$18,045)</u>	<u>(\$17,112)</u>	

AUF/Arredondo Estates-Farms		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential and General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$13.55	\$18.78	\$22.49	\$17.71
3/4"	\$20.32	\$28.16	\$33.73	\$26.56
1"	\$33.89	\$46.97	\$56.22	\$44.30
1-1/2"	\$67.76	\$93.92	\$112.43	\$88.58
2"	\$108.41	\$150.27	\$179.89	\$141.71
3"	\$217.18	\$301.03	\$359.79	\$283.90
4"	\$338.79	\$469.59	\$562.17	\$442.86
6"	\$677.60	\$939.21	\$1,124.34	\$885.75
8"	-	-	\$1,798.94	-
10"	-	-	\$2,585.97	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.30	\$3.19	\$4.20	\$3.01
Block 2	-	-	5.25	-
General Service	-	-	\$4.20	-
<u>Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$22.49	-
3/4"	-	-	\$33.73	-
1"	-	-	\$56.22	-
1-1/2"	-	-	\$112.43	-
2"	-	-	\$179.89	-
3"	-	-	\$359.79	-
4"	-	-	\$562.17	-
6"	-	-	\$1,124.34	-
8"	-	-	\$1,798.94	-
10"	-	-	\$2,585.97	-
Gallonage Charge, per 1,000 Gallons				
-	-	-	\$4.20	-
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$44.97	-
3"	-	-	\$89.95	-
4"	-	-	\$140.54	-
6"	-	-	\$281.09	-
8"	-	-	\$449.74	-
10"	-	-	\$646.49	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$20.45	\$28.35	\$35.09	\$26.73
5,000 Gallons	\$25.05	\$34.73	\$43.49	\$32.74
10,000 Gallons	\$36.55	\$50.68	\$68.69	\$47.77

AUF/Arredondo Estates-Farms		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
Residential & General Service				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$15.02	\$22.67	\$21.12	\$21.69
3/4"	\$22.53	\$33.99	\$31.68	\$32.53
1"	\$37.53	\$56.63	\$52.79	\$54.19
1-1/2"	\$75.06	\$113.26	\$105.59	\$108.39
2"	\$120.10	\$181.23	\$168.94	\$173.42
3"	\$240.21	\$362.47	\$337.87	\$346.86
4"	\$375.32	\$566.35	\$527.93	\$541.96
6"	\$739.51	\$1,115.91	\$1,055.85	\$1,067.84
8"	-	-	\$1,689.36	-
10"	-	-	\$2,428.46	-
Gallage Charge - Per 1,000 gallons (7,000 gallon cap)				
Residential	\$3.50	\$5.27	\$10.95	\$5.05
General Service	\$4.17	\$6.30	\$13.14	\$6.02
Reuse Flat Rate	-	-	\$44.35	-
Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.12	-
3/4"	-	-	\$31.68	-
1"	-	-	\$52.79	-
1-1/2"	-	-	\$105.59	-
2"	-	-	\$168.94	-
3"	-	-	\$337.87	-
4"	-	-	\$527.93	-
6"	-	-	\$1,055.85	-
8"	-	-	\$1,689.36	-
10"	-	-	\$2,428.46	-
Gallage Charge, per 1,000 Gallons	-	-	\$13.14	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$25.52	\$38.48	\$53.97	\$36.85
5,000 Gallons	\$32.52	\$49.02	\$75.87	\$46.96
10,000 Gallons	\$39.52	\$75.37	\$86.82	\$57.07
(Wastewater Gallage Cap - 7,000 Gallons for Residential)				
(The cap changes to 6,000 for final)				

AUF/Beecher's Point Schedule of Water Rate Base Interim Test Year Ended 12/31/05				Schedule No. 2-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	178,481	0	178,481	0	178,481
2 Land and Land Rights	15,000	0	15,000	0	15,000
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(50,910)	0	(50,910)	0	(50,910)
5 CIAC	(33,967)	0	(33,967)	0	(33,967)
6 Amortization of CIAC	18,594	0	18,594	0	18,594
7 Working Capital Allowance	<u>7,902</u>	<u>0</u>	<u>7,902</u>	<u>0</u>	<u>7,902</u>
8 Rate Base	<u>135,100</u>	<u>0</u>	<u>135,100</u>	<u>0</u>	<u>135,100</u>

AUF/Beecher's Point Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	361,456	0	361,456	0	361,456
2 Land and Land Rights	22,251	0	22,251	0	22,251
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(54,890)	0	(54,890)	0	(54,890)
5 CIAC	(20,569)	0	(20,569)	0	(20,569)
6 Amortization of CIAC	15,679	0	15,679	0	15,679
7 Working Capital Allowance	<u>3,105</u>	<u>0</u>	<u>3,105</u>	<u>0</u>	<u>3,105</u>
8 Rate Base	<u>327,032</u>	<u>0</u>	<u>327,032</u>	<u>0</u>	<u>327,032</u>

AUF/Beecher's Point Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$35,257</u>	<u>\$31,346</u>	<u>\$66,603</u>	<u>(\$31,346)</u>	<u>\$35,257</u>	<u>\$28,235</u> 80.08%	<u>\$63,492</u>
Operating Expenses							
2 Operation & Maintenance	\$39,602	\$463	\$40,065	\$0	\$40,065	\$0	\$40,065
3 Depreciation	5,441	0	5,441	0	5,441	0	5,441
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	4,647	1,410	6,057	(1,411)	4,646	1,271	5,917
6 Income Taxes	<u>(5,393)</u>	<u>9,962</u>	<u>4,569</u>	<u>(11,684)</u>	<u>(7,115)</u>	<u>10,147</u>	<u>3,031</u>
7 Total Operating Expense	<u>\$44,297</u>	<u>\$11,835</u>	<u>\$56,132</u>	<u>(\$13,095)</u>	<u>\$43,037</u>	<u>\$11,417</u>	<u>\$54,454</u>
8 Operating Income	<u>(\$9,040)</u>	<u>\$19,511</u>	<u>\$10,471</u>	<u>(\$18,251)</u>	<u>(\$7,780)</u>	<u>\$16,818</u>	<u>\$9,038</u>
9 Rate Base	<u>\$135,100</u>		<u>\$135,100</u>		<u>\$135,100</u>		<u>\$135,100</u>
10 Rate of Return	<u>-6.69%</u>		<u>7.75%</u>		<u>-5.76%</u>		<u>6.69%</u>

AUF/Beecher's Point Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$22,053</u>	<u>\$82,169</u>	<u>\$104,222</u>	<u>(\$82,169)</u>	<u>\$22,053</u>	<u>\$74,125</u> 336.12%	<u>\$96,178</u>
Operating Expenses							
2 Operation & Maintenance	\$41,295	\$1,214	\$42,509	\$0	\$42,509	\$0	\$42,509
3 Depreciation	13,742	0	13,742	0	13,742	0	13,742
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	7,379	3,695	11,074	(3,698)	7,376	3,336	10,712
6 Income Taxes	<u>(15,318)</u>	<u>26,528</u>	<u>11,210</u>	<u>(30,510)</u>	<u>(19,300)</u>	<u>26,638</u>	<u>7,338</u>
7 Total Operating Expense	<u>\$47,098</u>	<u>\$31,437</u>	<u>\$78,535</u>	<u>(\$34,208)</u>	<u>\$44,327</u>	<u>\$29,974</u>	<u>\$74,301</u>
8 Operating Income	<u>(\$25,045)</u>	<u>\$50,732</u>	<u>\$25,687</u>	<u>(\$47,961)</u>	<u>(\$22,274)</u>	<u>\$44,151</u>	<u>\$21,877</u>
9 Rate Base	<u>\$327,032</u>		<u>\$327,032</u>		<u>\$327,032</u>		<u>\$327,032</u>
10 Rate of Return	<u>-7.66%</u>		<u>7.85%</u>		<u>-6.81%</u>		<u>6.69%</u>

AUF/Beecher's Point Adjustment to Operating Income Interim Test Year Ended 12/31/05	Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater
<u>Operating Revenues</u>		
Remove requested final revenue increase	<u>(\$31,346)</u>	<u>(\$82,169)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$1,411)</u>	<u>(\$3,698)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$11,684)</u>	<u>(\$30,510)</u>

AUF/Beecher's Point		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.06	\$30.96	\$34.17	\$21.63
3/4"	\$24.09	\$46.46	\$51.25	\$32.45
1"	\$40.14	\$77.40	\$85.42	\$54.07
1-1/2"	\$80.28	\$154.81	\$170.85	\$108.14
2"	\$128.44	\$247.67	\$273.36	\$173.01
3"	\$256.88	\$495.35	\$546.71	\$346.03
4"	\$401.38	\$774.00	\$854.24	\$540.67
6"	\$802.74	\$1,547.94	\$1,708.48	\$1,081.32
8"	\$1,284.40	\$2,476.75	\$2,733.57	\$1,730.13
10"	\$1,846.33	\$3,560.34	\$3,929.50	\$2,487.07
Gallorage Charge, per 1,000 Gallons:				
Residential				
Block 1	\$3.99	\$7.69	\$6.97	\$5.37
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$3.99	\$7.69	\$6.97	\$5.37
<u>Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$10.70	\$20.64	\$68.34	\$14.41
3"	\$21.40	\$41.26	\$136.68	\$28.83
4"	\$33.46	\$64.53	\$213.56	\$45.07
6"	\$66.89	\$128.99	\$427.12	\$90.10
8"	\$107.04	\$206.41	\$683.39	\$144.19
10"	\$153.86	\$296.69	\$982.38	\$207.25
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$28.03	\$54.03	\$55.08	\$37.76
5,000 Gallons	\$36.01	\$69.41	\$69.02	\$48.50
10,000 Gallons	\$55.96	\$107.86	\$110.83	\$75.36

AUF/Beecher's Point		Schedule NO. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge (All Meter Sizes):				
5/8" x 3/4"	\$21.24	\$101.28	\$66.10	\$30.27
3/4"	\$21.24	\$101.28	\$99.15	\$30.27
1"	\$21.24	\$101.28	\$165.25	\$30.27
1-1/2"	\$21.24	\$101.28	\$330.50	\$30.27
2"	\$21.24	\$101.28	\$528.80	\$30.27
3"	\$21.24	\$101.28	\$1,057.61	\$30.27
4"	\$21.24	\$101.28	\$1,652.51	\$30.27
6"	\$21.24	\$101.28	\$3,305.02	\$30.27
8"	\$21.24	\$101.28	\$5,288.04	\$30.27
10"	\$21.24	\$101.28	\$7,601.55	\$30.27
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$6.98	\$33.27	\$18.71	\$9.95
Residential Flat Rate	\$39.62	\$188.94	\$138.81	\$56.47
<u>Commercial and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$21.24	\$101.28	\$66.10	\$30.27
3/4"	\$31.87	\$151.99	\$99.15	\$45.42
1"	\$53.12	\$253.31	\$165.25	\$75.71
1-1/2"	\$106.21	\$506.48	\$330.50	\$151.37
2"	\$169.96	\$810.50	\$528.80	\$242.23
3"	\$339.90	\$1,620.91	\$1,057.61	\$484.42
4"	\$531.12	\$2,532.79	\$1,652.51	\$756.95
6"	\$1,062.23	\$5,065.57	\$3,305.02	\$1,513.88
8"	\$1,699.55	\$8,104.80	\$5,288.04	\$2,422.18
10"	\$2,443.10	\$11,650.64	\$7,601.55	\$3,481.88
Gallage Charge, per 1,000 Gallons	\$8.39	\$40.03	\$22.45	\$11.96
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$42.18	\$201.09	\$122.23	\$60.10
5,000 Gallons	\$56.14	\$267.63	\$159.65	\$80.00
6,000 Gallons	\$63.12	\$300.90	\$178.36	\$89.95
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Carlton Village Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$488,772	\$0	\$488,772	\$0	\$488,772
2 Land and Land Rights	6,351	0	6,351	0	6,351
3 Non-used and Useful Components	(125,175)	0	(125,175)	0	(125,175)
4 Accumulated Depreciation	(145,519)	0	(145,519)	0	(145,519)
5 CIAC	(125,801)	0	(125,801)	0	(125,801)
6 Amortization of CIAC	21,730	0	21,730	0	21,730
7 Working Capital Allowance	<u>19,028</u>	<u>0</u>	<u>19,028</u>	<u>0</u>	<u>19,028</u>
8 Rate Base	<u>\$139,386</u>	<u>\$0</u>	<u>\$139,386</u>	<u>\$0</u>	<u>\$139,386</u>

AUF/Carlton Village Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$103,371</u>	<u>(\$28,942)</u>	<u>\$74,429</u>	<u>\$28,942</u>	<u>\$103,371</u>	<u>(\$29,330)</u> -28.37%	<u>\$74,041</u>
Operating Expenses							
2 Operation & Maintenance	\$45,194	(\$427)	\$44,767	\$0	\$44,767		\$44,767
3 Depreciation	10,462	(3,505)	6,957	0	6,957		6,957
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	11,391	(3,331)	8,060	1,302	9,362	(1,320)	8,043
6 Income Taxes	<u>18,376</u>	<u>(13,976)</u>	<u>4,400</u>	<u>9,954</u>	<u>14,354</u>	<u>(10,540)</u>	<u>3,813</u>
7 Total Operating Expense	<u>\$85,423</u>	<u>(\$21,239)</u>	<u>\$64,184</u>	<u>\$11,256</u>	<u>\$75,440</u>	<u>(\$11,860)</u>	<u>\$63,580</u>
8 Operating Income	<u>\$17,948</u>	<u>(\$7,703)</u>	<u>\$10,245</u>	<u>\$17,686</u>	<u>\$27,931</u>	<u>(\$17,470)</u>	<u>\$10,461</u>
9 Rate Base	<u>\$139,386</u>		<u>\$139,386</u>		<u>\$139,386</u>		<u>\$139,386</u>
10 Rate of Return	<u>12.88%</u>		<u>7.35%</u>		<u>20.04%</u>		<u>7.51%</u>

AUF/Carlton Village Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase.	<u>\$28,942</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above.	<u>\$1,302</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$9,954</u>	<u>N/A</u>	

AUF/Carlton Village		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$18.36	\$13.43	\$21.38	\$24.73
3/4"	\$27.55	\$20.16	\$32.07	\$37.11
1"	\$45.91	\$33.59	\$53.45	\$61.84
1-1/2"	\$91.83	\$67.18	\$106.89	\$123.70
2"	\$146.94	\$107.50	\$171.02	\$197.93
3"	\$293.84	\$214.97	\$342.05	\$395.81
4"	\$459.14	\$335.90	\$534.45	\$618.48
6"	\$918.26	\$671.80	\$1,068.90	\$1,236.93
8"	\$1,469.20	\$1,074.86	\$1,710.24	\$1,979.07
10"	\$2,112.00	\$1,545.13	\$2,458.47	\$2,844.94
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.76	\$2.75	\$2.27	\$5.06
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$3.76	\$2.75	\$2.27	\$5.06
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$12.24	\$8.96	\$42.76	\$16.49
3"	\$24.49	\$17.91	\$85.51	\$32.99
4"	\$38.25	\$27.98	\$133.61	\$51.52
6"	\$76.52	\$55.98	\$267.23	\$103.08
8"	\$122.43	\$89.57	\$427.56	\$164.92
10"	\$175.99	\$128.75	\$614.62	\$237.06
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$29.64	\$21.68	\$28.19	\$39.93
5,000 Gallons	\$37.16	\$27.18	\$32.73	\$50.06
10,000 Gallons	\$55.96	\$40.93	\$46.36	\$75.38

AUF/Chuluota Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$4,206,894	\$0	\$4,206,894	\$0	\$4,206,894	
2 Land and Land Rights	67,457	0	67,457	0	67,457	
3 Non-used and Useful Components	(37,526)	0	(37,526)	0	(37,526)	
4 Accumulated Depreciation	(758,646)	0	(758,646)	0	(758,646)	
5 CIAC	(1,258,990)	0	(1,258,990)	0	(1,258,990)	
6 Amortization of CIAC	201,675	0	201,675	0	201,675	
7 Working Capital Allowance	<u>109,444</u>	<u>0</u>	<u>109,444</u>	<u>0</u>	<u>109,444</u>	
8 Rate Base	<u>\$2,530,308</u>	<u>\$0</u>	<u>\$2,530,308</u>	<u>\$0</u>	<u>\$2,530,308</u>	

AUF/Chuluota Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$2,376,723	\$0	\$2,376,723	\$0	\$2,376,723
2 Land and Land Rights	282,362	0	282,362	0	282,362
3 Non-used and Useful Components	(34,738)	0	(34,738)	0	(34,738)
4 Accumulated Depreciation	(608,941)	0	(608,941)	0	(608,941)
5 CIAC	(1,455,643)	0	(1,455,643)	0	(1,455,643)
6 Amortization of CIAC	221,952	0	221,952	0	221,952
7 Working Capital Allowance	<u>36,793</u>	<u>0</u>	<u>36,793</u>	<u>0</u>	<u>36,793</u>
8 Rate Base	<u>\$818,508</u>	<u>\$0</u>	<u>\$818,508</u>	<u>\$0</u>	<u>\$818,508</u>

AUF/Chuluota Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$658,300</u>	<u>\$79,837</u>	<u>\$738,137</u>	<u>(\$79,837)</u>	<u>\$658,300</u>	<u>\$24,023</u> 3.65%	<u>\$682,323</u>
Operating Expenses							
2 Operation & Maintenance	\$312,664	\$1,179	\$313,843	\$0	\$313,843		\$313,843
3 Depreciation	83,269	(1,322)	81,947	0	81,947		81,947
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	59,693	3,310	63,003	(3,593)	59,410	1,081	60,491
6 Income Taxes	<u>90,574</u>	<u>(6,039)</u>	<u>84,535</u>	<u>(36,392)</u>	<u>48,143</u>	<u>8,633</u>	<u>56,776</u>
7 Total Operating Expense	<u>546,200</u>	<u>(2,872)</u>	<u>543,328</u>	<u>(39,985)</u>	<u>503,343</u>	<u>9,714</u>	<u>513,057</u>
8 Operating Income	<u>\$112,100</u>	<u>\$82,709</u>	<u>\$194,809</u>	<u>(\$39,852)</u>	<u>\$154,957</u>	<u>\$14,309</u>	<u>\$169,266</u>
9 Rate Base	<u>\$2,530,308</u>		<u>\$2,530,308</u>		<u>\$2,530,308</u>		<u>\$2,530,308</u>
10 Rate of Return	<u>4.43%</u>		<u>7.70%</u>		<u>6.12%</u>		<u>6.69%</u>

AUF/Chuluota Statement of Wastewater Operations Interim Test Year Ended 12/31/05		Schedule No. 3-B Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$406,480</u>	<u>-\$20,322</u>	<u>\$386,158</u>	<u>\$20,322</u>	<u>\$406,480</u>	<u>-\$25,778</u> -6.34%	<u>\$380,702</u>
Operating Expenses							
2 Operation & Maintenance	\$201,692	-\$300	\$201,392	\$0	\$201,392		\$201,392
3 Depreciation	19,518	(509)	19,009	0	19,009		19,009
4 Amortization	0	(1,716)	(1,716)	0	(1,716)		(1,716)
5 Taxes Other Than Income	78,439	0	78,439	914	79,353	(1,160)	78,193
6 Income Taxes	<u>54,485</u>	<u>(27,783)</u>	<u>26,702</u>	<u>4,955</u>	<u>31,657</u>	<u>(9,264)</u>	<u>22,394</u>
7 Total Operating Expense	<u>354,134</u>	<u>(30,308)</u>	<u>323,826</u>	<u>5,870</u>	<u>329,696</u>	<u>(10,424)</u>	<u>319,272</u>
8 Operating Income	<u>\$52,346</u>	<u>\$9,986</u>	<u>\$62,332</u>	<u>\$14,452</u>	<u>\$76,784</u>	<u>(\$15,354)</u>	<u>\$61,430</u>
9 Rate Base	<u>\$818,508</u>		<u>\$818,508</u>		<u>\$818,508</u>		<u>\$818,508</u>
10 Rate of Return	<u>6.40%</u>		<u>7.62%</u>		<u>9.38%</u>		<u>7.51%</u>

AUF/Chuluota Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested interim revenue increase	<u>(\$79,837)</u>	<u>\$20,322</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$3,593)</u>	<u>\$914</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$36,392)</u>	<u>\$4,955</u>	

AUF/Chuluota		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, Commercial and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$11.50	\$27.42	\$13.54
3/4"	\$15.09	\$17.27	\$41.13	\$20.33
1"	\$25.13	\$28.78	\$68.56	\$33.85
1-1/2"	\$50.28	\$57.56	\$137.11	\$67.73
2"	\$80.45	\$92.11	\$219.38	\$108.37
3"	\$160.89	\$184.22	\$438.75	\$216.72
4"	\$251.39	\$287.83	\$685.55	\$338.63
6"	\$502.79	\$575.66	\$1,371.10	\$677.28
8"	\$804.46	\$921.07	\$2,193.77	\$1,083.64
10"	\$1,156.42	\$1,324.04	\$3,153.54	\$1,557.74
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.81	\$4.37	\$2.42	\$5.13
Block 2	-	-	\$3.02	-
General Service and Multi-Family	\$3.81	\$4.37	\$2.42	\$5.13
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.71	\$7.69	\$54.85	\$9.04
3"	\$13.41	\$15.35	\$109.69	\$18.06
4"	\$20.95	\$23.98	\$171.39	\$28.22
6"	\$41.89	\$47.97	\$342.78	\$56.43
8"	\$67.03	\$76.74	\$548.44	\$90.29
10"	\$96.37	\$110.33	\$788.39	\$129.81
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.48	\$24.61	\$34.68	\$28.92
5,000 Gallons	\$29.10	\$33.35	\$39.52	\$39.19
10,000 Gallons	\$48.15	\$55.20	\$54.02	\$64.85

AUF/Chuluota		Schedule No. 4-B			
Wastewater Monthly Service Rates		Docket No. 060368-WS			
Interim Test Year Ended 12/31/05		Rates	Utility	Utility	Commission
		Effective	Requested	Requested	Approved
		12/31/2005	Interim	Final	Interim
<u>Residential</u>					
Base Facility Charge (all meter sizes):					
5/8" x 3/4"	\$21.81	\$20.91	\$67.14	\$31.08	
3/4"	\$21.81	\$20.91	\$100.71	\$31.08	
1"	\$21.81	\$20.91	\$167.85	\$31.08	
1-1/2"	\$21.81	\$20.91	\$335.71	\$31.08	
2"	\$21.81	\$20.91	\$537.13	\$31.08	
3"	\$21.81	\$20.91	\$1,074.26	\$31.08	
4"	\$21.81	\$20.91	\$1,678.53	\$31.08	
6"	\$21.81	\$20.91	\$3,357.06	\$31.08	
8"	\$21.81	\$20.91	\$5,371.30	\$31.08	
10"	\$21.81	\$20.91	\$7,721.24	\$31.08	
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$7.94	\$7.61	\$7.81	\$11.32	
<u>General Service and Multi-Family</u>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$21.81	\$20.91	\$67.14	\$31.08	
3/4"	\$32.73	\$31.38	\$100.71	\$46.65	
1"	\$54.54	\$52.28	\$167.85	\$77.73	
1-1/2"	\$109.06	\$104.55	\$335.71	\$155.43	
2"	\$174.51	\$167.29	\$537.13	\$248.71	
3"	\$349.01	\$334.56	\$1,074.26	\$497.41	
4"	\$545.34	\$522.77	\$1,678.53	\$777.21	
6"	\$1,090.67	\$1,045.54	\$3,357.06	\$1,554.41	
8"	\$1,745.07	\$1,672.85	\$5,371.30	\$2,487.06	
10"	\$2,508.55	\$2,404.74	\$7,721.24	\$3,575.16	
Gallonge Charge, per 1,000 Gallons	\$9.51	\$9.12	\$9.38	\$13.55	
<u>Flat Rate</u>					
Residential only	\$54.52	\$52.26	\$141.00	\$77.70	
Sprinkler Heads	-	-	\$0.10	-	
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>					
3,000 Gallons	\$45.63	\$43.74	\$90.57	\$65.03	
5,000 Gallons	\$61.51	\$58.96	\$106.19	\$87.65	
6,000 Gallons	\$69.45	\$66.57	\$114.00	\$98.97	
(Wastewater Gallonge Cap - 6,000 Gallons)					

AUF/East Lake Harris Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$523,045	\$0	\$523,045	\$0	\$523,045
2 Land and Land Rights	3,071	0	3,071	0	3,071
3 Non-used and Useful Components	(19,616)	0	(19,616)	0	(19,616)
4 Accumulated Depreciation	(160,343)	0	(160,343)	0	(160,343)
5 CIAC	(4,851)	0	(4,851)	0	(4,851)
6 Amortization of CIAC	3,218	0	3,218	0	3,218
7 Working Capital Allowance	<u>18,549</u>	<u>0</u>	<u>18,549</u>	<u>0</u>	<u>18,549</u>
8 Rate Base	<u>\$363,073</u>	<u>\$0</u>	<u>\$363,073</u>	<u>\$0</u>	<u>\$363,073</u>

AUF/East Lake Harris Estates Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$42,201</u>	<u>\$67,886</u>	<u>\$110,087</u>	<u>(\$67,886)</u>	<u>\$42,201</u>	<u>\$59,724</u> 141.52%	<u>\$101,925</u>
Operating Expenses							
2 Operation & Maintenance	\$40,733	\$1,003	\$41,736	\$0	\$41,736		\$41,736
3 Depreciation	16,675	(584)	16,091	0	16,091		16,091
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	9,306	2,725	12,031	(3,055)	8,976	2,688	11,664
6 Income Taxes	<u>(8,772)</u>	<u>20,982</u>	<u>12,210</u>	<u>(25,526)</u>	<u>(13,316)</u>	<u>21,463</u>	<u>8,147</u>
7 Total Operating Expense	<u>\$57,942</u>	<u>\$24,126</u>	<u>\$82,068</u>	<u>(\$28,581)</u>	<u>\$53,487</u>	<u>\$24,151</u>	<u>\$77,638</u>
8 Operating Income	<u>(\$15,741)</u>	<u>\$43,760</u>	<u>\$28,019</u>	<u>(\$39,305)</u>	<u>(\$11,286)</u>	<u>\$35,574</u>	<u>\$24,288</u>
9 Rate Base	<u>\$363,073</u>		<u>\$363,073</u>		<u>\$363,073</u>		<u>\$363,073</u>
10 Rate of Return	<u>-4.34%</u>		<u>7.72%</u>		<u>-3.11%</u>		<u>6.69%</u>

AUF/East Lake Harris Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$67,886)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$3,055)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$25,526)</u>	<u>N/A</u>	

AUF/East Lake Harris Estates		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$8.36	\$22.41	\$21.38	\$11.26
3/4"	\$12.56	\$33.65	\$32.07	\$16.92
1"	\$20.94	\$56.11	\$53.45	\$28.21
1-1/2"	\$41.85	\$112.14	\$106.89	\$56.37
2"	\$66.96	\$179.43	\$171.02	\$90.20
3"	\$133.95	\$358.00	\$342.05	\$180.44
4"	\$209.29	\$560.84	\$534.45	\$281.92
6"	\$418.59	\$1,121.71	\$1,068.90	\$563.86
8"	\$669.74	\$1,794.74	\$1,710.24	\$902.16
10"	\$962.77	\$2,579.98	\$2,458.47	\$1,296.89
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.76	\$12.77	\$2.27	\$6.41
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$4.76	\$12.77	\$2.27	\$6.41
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$5.58	\$14.95	\$42.76	\$7.52
3"	\$11.17	\$29.95	\$85.51	\$15.05
4"	\$17.43	\$46.70	\$133.61	\$23.48
6"	\$34.89	\$93.49	\$267.23	\$47.00
8"	\$55.82	\$149.59	\$427.56	\$75.19
10"	\$80.23	\$215.00	\$614.62	\$108.07
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$22.64	\$60.72	\$28.19	\$30.50
5,000 Gallons	\$32.16	\$86.26	\$32.73	\$43.32
10,000 Gallons	\$55.96	\$150.11	\$46.36	\$75.38

AUF/FernTerrace Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$102,306	\$0	\$102,306	\$0	\$102,306
2 Land and Land Rights	780	0	780	0	780
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(41,002)	0	(41,002)	0	(41,002)
5 CIAC	(10,544)	0	(10,544)	0	(10,544)
6 Amortization of CIAC	5,072	0	5,072	0	5,072
7 Working Capital Allowance	<u>13,126</u>	<u>0</u>	<u>13,126</u>	<u>0</u>	<u>13,126</u>
8 Rate Base	<u>\$69,738</u>	<u>\$0</u>	<u>\$69,738</u>	<u>\$0</u>	<u>\$69,738</u>

AUF/FernTerrace Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$50,166</u>	<u>(\$6,727)</u>	<u>\$43,439</u>	<u>\$6,727</u>	<u>\$50,166</u>	<u>(\$6,833)</u> -13.62%	<u>\$43,333</u>
Operating Expenses							
2 Operation & Maintenance	\$29,412	(\$99)	\$29,313	\$0	\$29,313		\$29,313
3 Depreciation	3,007	0	3,007	0	3,007		3,007
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,178	(302)	3,876	303	4,179	(307)	3,871
6 Income Taxes	<u>5,226</u>	<u>(3,056)</u>	<u>2,170</u>	<u>2,193</u>	<u>4,363</u>	<u>(2,456)</u>	<u>1,908</u>
7 Total Operating Expense	<u>\$41,823</u>	<u>(\$3,457)</u>	<u>\$38,366</u>	<u>\$2,496</u>	<u>\$40,862</u>	<u>(\$2,763)</u>	<u>\$38,099</u>
8 Operating Income	<u>\$8,343</u>	<u>(\$3,270)</u>	<u>\$5,073</u>	<u>\$4,231</u>	<u>\$9,304</u>	<u>(\$4,070)</u>	<u>\$5,234</u>
9 Rate Base	<u>\$69,738</u>		<u>\$69,738</u>		<u>\$69,738</u>		<u>\$69,738</u>
10 Rate of Return	<u>11.96%</u>		<u>7.27%</u>		<u>13.34%</u>		<u>7.51%</u>

AUF/FernTerrace Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>\$6,727</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>\$303</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$2,193</u>	<u>N/A</u>	

AUF/FernTerrace		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.43	\$9.20	\$21.38	\$14.05
3/4"	\$15.64	\$13.80	\$32.07	\$21.07
1"	\$26.09	\$23.02	\$53.45	\$35.14
1-1/2"	\$52.17	\$46.03	\$106.89	\$70.27
2"	\$83.48	\$73.66	\$171.02	\$112.45
3"	\$166.96	\$147.32	\$342.05	\$224.90
4"	\$260.88	\$230.19	\$534.45	\$351.41
6"	\$521.74	\$460.37	\$1,068.90	\$702.80
8"	\$834.79	\$736.59	\$1,710.24	\$1,124.49
10"	\$1,200.02	\$1,058.86	\$2,458.47	\$1,616.47
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$2.55	\$2.27	\$3.89
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.89	\$2.55	\$2.27	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.96	\$6.14	\$42.76	\$9.38
3"	\$13.91	\$12.27	\$85.51	\$18.74
4"	\$21.75	\$19.19	\$133.61	\$29.30
6"	\$43.47	\$38.36	\$267.23	\$58.56
8"	\$69.57	\$61.38	\$427.56	\$93.71
10"	\$100.00	\$88.24	\$614.62	\$134.70
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$19.10	\$16.85	\$28.19	\$25.73
5,000 Gallons	\$24.88	\$21.95	\$32.73	\$33.51
10,000 Gallons	\$39.33	\$34.70	\$41.84	\$52.98

AUF/Florida Central Commerce Park Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$1,393,161	\$0	\$1,393,161	\$0	\$1,393,161
2 Land and Land Rights	130,000	0	130,000	0	130,000
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(758,527)	0	(758,527)	0	(758,527)
5 CIAC	(618,685)	0	(618,685)	0	(618,685)
6 Amortization of CIAC	279,672	0	279,672	0	279,672
7 Working Capital Allowance	<u>11,510</u>	<u>0</u>	<u>11,510</u>	<u>0</u>	<u>11,510</u>
8 Rate Base	<u>\$437,131</u>	<u>\$0</u>	<u>\$437,131</u>	<u>\$0</u>	<u>\$437,131</u>

AUF/Florida Central Commerce Park Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$157,790</u>	<u>\$141,583</u>	<u>\$299,373</u>	<u>(\$141,583)</u>	<u>\$157,790</u>	<u>\$131,207</u> 83.15%	<u>\$288,997</u>
Operating Expenses							
2 Operation & Maintenance	\$171,636	\$2,091	\$173,727	\$0	\$173,727	\$0	\$173,727
3 Depreciation	36,132	0	36,132	0	36,132	0	36,132
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	34,187	6,367	40,554	(6,371)	34,183	5,904	40,087
6 Income Taxes	<u>(28,918)</u>	<u>43,737</u>	<u>14,819</u>	<u>(52,162)</u>	<u>(37,343)</u>	<u>47,151</u>	<u>9,809</u>
7 Total Operating Expense	<u>213,037</u>	<u>52,195</u>	<u>265,232</u>	<u>(58,533)</u>	<u>206,699</u>	<u>53,056</u>	<u>259,755</u>
8 Operating Income	<u>(\$55,247)</u>	<u>\$89,388</u>	<u>\$34,141</u>	<u>(\$83,050)</u>	<u>(\$48,909)</u>	<u>\$78,151</u>	<u>\$29,242</u>
9 Rate Base	<u>\$437,131</u>		<u>\$437,131</u>		<u>\$437,131</u>		<u>\$437,131</u>
10 Rate of Return	<u>-12.64%</u>		<u>7.81%</u>		<u>-11.19%</u>		<u>6.69%</u>

AUF/Florida Central Commerce Park Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested interim revenue increase	<u>N/A</u>	<u>(\$141,583)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>N/A</u>	<u>(\$6,371)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>N/A</u>	<u>(\$52,162)</u>	

AUF/Florida Central Commerce Park Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$67.14	-
3/4"	-	-	\$100.71	-
1"	-	-	\$167.85	-
1-1/2"	-	-	\$335.71	-
2"	-	-	\$537.13	-
3"	-	-	\$1,074.26	-
4"	-	-	\$1,678.53	-
6"	-	-	\$3,357.06	-
8"	-	-	\$5,371.30	-
10"	-	-	\$7,721.24	-
Gallage Charge - Per 1,000 gallons (6,000 gallons cap)	-	-	\$7.81	-
General Service				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$38.37	\$73.46	\$67.14	\$54.68
3/4"	\$57.56	\$110.19	\$100.71	\$82.03
1"	\$95.92	\$183.64	\$167.85	\$136.70
1-1/2"	\$191.84	\$367.28	\$335.71	\$273.41
2"	\$306.95	\$587.65	\$537.13	\$437.46
3"	\$613.88	\$1,175.26	\$1,074.26	\$874.90
4"	\$959.21	\$1,836.39	\$1,678.53	\$1,367.06
6"	\$1,918.43	\$3,672.81	\$3,357.06	\$2,734.13
8"	\$3,069.47	\$5,876.45	\$5,371.30	\$4,374.58
10"	\$4,412.37	\$8,447.41	\$7,721.24	\$6,288.46
Gallage Charge - Per 1,000 gallons	\$5.17	\$9.90	\$9.38	\$7.37
Multi-Family				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	\$73.46	\$67.14	-
3/4"	-	\$110.19	\$100.71	-
1"	-	\$183.64	\$167.85	-
1-1/2"	-	\$367.28	\$335.71	-
2"	-	\$587.65	\$537.13	-
3"	-	\$1,175.26	\$1,074.26	-
4"	-	\$1,836.39	\$1,678.53	-
6"	-	\$3,672.81	\$3,357.06	-
8"	-	\$5,876.45	\$5,371.30	-
10"	-	\$8,447.41	\$7,721.24	-
Gallage Charge - Per 1,000 gallons	-	\$9.90	\$9.38	-
Flat Rate				
Residential	-	-	\$141.00	-
Reuse per sprinkler head	\$0.10	\$0.10	\$0.10	\$0.14
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	-	-	\$90.57	-
5,000 Gallons	-	-	\$106.19	-
6,000 Gallons	-	-	\$114.00	-

AUF/Friendly Center Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$17,422	\$0	\$17,422	\$0	\$17,422
2 Land and Land Rights	437	0	437	0	437
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(10,753)	0	(10,753)	0	(10,753)
5 CIAC	(8,846)	0	(8,846)	0	(8,846)
6 Amortization of CIAC	3,091	0	3,091	0	3,091
7 Working Capital Allowance	<u>2,661</u>	<u>0</u>	<u>2,661</u>	<u>0</u>	<u>2,661</u>
8 Rate Base	<u>\$4,012</u>	<u>\$0</u>	<u>\$4,012</u>	<u>\$0</u>	<u>\$4,012</u>

AUF/Friendly Center Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$11,969</u>	<u>\$3,937</u>	<u>\$15,906</u>	<u>(\$3,937)</u>	<u>\$11,969</u>	<u>\$3,997</u> 33.40%	<u>\$15,966</u>
Operating Expenses							
2 Operation & Maintenance	\$13,938	\$58	\$13,996	\$0	\$13,996		\$13,996
3 Depreciation	277	0	277	0	277		277
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,155	177	1,332	(177)	1,155	180	1,335
6 Income Taxes	<u>(1,272)</u>	<u>1,358</u>	<u>86</u>	<u>(1,432)</u>	<u>(1,346)</u>	<u>1,436</u>	<u>90</u>
7 Total Operating Expense	<u>\$14,098</u>	<u>\$1,593</u>	<u>\$15,691</u>	<u>(\$1,610)</u>	<u>\$14,081</u>	<u>\$1,616</u>	<u>\$15,698</u>
8 Operating Income	<u>(\$2,129)</u>	<u>\$2,344</u>	<u>\$215</u>	<u>(\$2,327)</u>	<u>(\$2,112)</u>	<u>\$2,381</u>	<u>\$268</u>
9 Rate Base	<u>\$4,012</u>		<u>\$4,012</u>		<u>\$4,012</u>		<u>\$4,012</u>
10 Rate of Return	<u>-53.07%</u>		<u>5.36%</u>		<u>-52.65%</u>		<u>6.69%</u>

AUF/Friendly Center Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$3,937)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$177)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$1,432)</u>	<u>N/A</u>	

AUF/Friendly Center		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$15.53	\$21.07	\$21.38	\$20.92
3/4"	\$23.30	\$31.62	\$32.07	\$31.39
1"	\$38.84	\$52.70	\$53.45	\$52.32
1-1/2"	\$77.68	\$105.41	\$106.89	\$104.64
2"	\$124.28	\$168.65	\$171.02	\$167.41
3"	\$248.58	\$337.31	\$342.05	\$334.85
4"	\$388.39	\$527.04	\$534.45	\$523.18
6"	\$776.78	\$1,054.07	\$1,068.90	\$1,046.35
8"	\$1,242.86	\$1,686.53	\$1,710.24	\$1,674.18
10"	\$1,786.61	\$2,424.38	\$2,458.47	\$2,406.63
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.01	\$5.44	\$2.27	\$5.40
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$4.01	\$5.44	\$2.27	\$5.40
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$10.35	\$14.05	\$42.76	\$13.94
3"	\$20.72	\$28.12	\$85.51	\$27.91
4"	\$32.36	\$43.91	\$133.61	\$43.59
6"	\$64.73	\$87.84	\$267.23	\$87.19
8"	\$103.58	\$140.56	\$427.56	\$139.53
10"	\$148.88	\$202.02	\$614.62	\$200.55
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$27.56	\$37.39	\$28.19	\$37.12
5,000 Gallons	\$35.58	\$48.27	\$32.73	\$47.93
10,000 Gallons	\$55.63	\$75.47	\$46.36	\$74.94

AUF/Gibsonia Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$344,916	\$0	\$344,916	\$0	\$344,916
2 Land and Land Rights	3,824	0	3,824	0	3,824
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(58,810)	0	(58,810)	0	(58,810)
5 CIAC	(73,131)	0	(73,131)	0	(73,131)
6 Amortization of CIAC	40,615	0	40,615	0	40,615
7 Working Capital Allowance	<u>9,384</u>	<u>0</u>	<u>9,384</u>	<u>0</u>	<u>9,384</u>
8 Rate Base	<u>\$266,798</u>	<u>\$0</u>	<u>\$266,798</u>	<u>\$0</u>	<u>\$266,798</u>

AUF/Gibsonia Estates			Schedule No. 3-A				
Statement of Water Operations			Docket No. 060368-WS				
Interim Test Year Ended 12/31/05							
Description	Test Year Per Utility	Utility Adjustments	Adjusted Test Year Per Utility	Commission Adjustments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$22,684</u>	<u>\$61,205</u>	<u>\$83,889</u>	<u>(\$61,205)</u>	<u>\$22,684</u>	<u>\$55,552</u> 244.89%	<u>\$78,236</u>
Operating Expenses							
2 Operation & Maintenance	\$40,539	\$904	\$41,443	\$0	\$41,443		\$41,443
3 Depreciation	8,332	0	8,332	0	8,332		8,332
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,129	2,752	4,881	(2,754)	2,127	2,500	4,627
6 Income Taxes	<u>(10,465)</u>	<u>19,315</u>	<u>8,850</u>	<u>(22,827)</u>	<u>(13,977)</u>	<u>19,963</u>	<u>5,987</u>
7 Total Operating Expense	<u>\$40,535</u>	<u>\$22,971</u>	<u>\$63,506</u>	<u>(\$25,581)</u>	<u>\$37,925</u>	<u>\$22,463</u>	<u>\$60,388</u>
8 Operating Income	<u>(\$17,851)</u>	<u>\$38,234</u>	<u>\$20,383</u>	<u>(\$35,624)</u>	<u>(\$15,241)</u>	<u>\$33,088</u>	<u>\$17,848</u>
9 Rate Base	<u>\$266,798</u>		<u>\$266,798</u>		<u>\$266,798</u>		<u>\$266,798</u>
10 Rate of Return	<u>-6.69%</u>		<u>7.64%</u>		<u>-5.71%</u>		<u>6.69%</u>

AUF/Gibsonia Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$61,205)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$2,754)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$22,827)</u>	<u>N/A</u>	

AUF/Gibsonia Estates		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Comm. Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$5.38	\$21.48	\$21.75	\$7.25
3/4"	\$5.38	\$21.48	\$32.63	\$7.25
1"	\$5.38	\$21.48	\$54.38	\$7.25
1-1/2"	\$5.38	\$21.48	\$108.76	\$7.25
2"	\$5.38	\$21.48	\$174.01	\$7.25
3"	\$5.38	\$21.48	\$348.02	\$7.25
4"	\$5.38	\$21.48	\$543.79	\$7.25
6"	\$5.38	\$21.48	\$1,087.57	\$7.25
8"	\$5.38	\$21.48	\$1,740.12	\$7.25
10"	\$5.38	\$21.48	\$2,501.42	\$7.25
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$0.64	\$2.55	\$2.84	\$0.86
Block 2	-	-	\$3.55	-
General Service and Multi-Family	\$0.64	\$2.55	\$2.84	\$0.86
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$43.50	-
3"	-	-	\$87.01	-
4"	-	-	\$135.95	-
6"	-	-	\$271.89	-
8"	-	-	\$435.03	-
10"	-	-	\$625.36	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$5.38	\$21.48	\$30.27	\$7.25
5,000 Gallons	\$5.38	\$21.48	\$35.95	\$7.25
10,000 Gallons	\$5.38	\$21.48	\$52.99	\$7.25

AUF/Grand Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$101,818	\$0	\$101,818	\$0	\$101,818
2 Land and Land Rights	5,606	0	5,606	0	5,606
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(25,951)	0	(25,951)	0	(25,951)
5 CIAC	(33,602)	0	(33,602)	0	(33,602)
6 Amortization of CIAC	14,246	0	14,246	0	14,246
7 Working Capital Allowance	<u>12,438</u>	<u>0</u>	<u>12,438</u>	<u>0</u>	<u>12,438</u>
8 Rate Base	<u>\$74,555</u>	<u>\$0</u>	<u>\$74,555</u>	<u>\$0</u>	<u>\$74,555</u>

AUF/Grand Terrace Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$32,269</u>	<u>\$7,871</u>	<u>\$40,140</u>	<u>(\$7,871)</u>	<u>\$32,269</u>	<u>\$6,618</u> 20.51%	<u>\$38,887</u>
Operating Expenses							
2 Operation & Maintenance	\$26,649	\$116	\$26,765	\$0	\$26,765		\$26,765
3 Depreciation	1,752	0	1,752	0	1,752		1,752
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,412	354	3,766	(354)	3,412	298	3,710
6 Income Taxes	<u>313</u>	<u>2,045</u>	<u>2,358</u>	<u>(3,063)</u>	<u>(705)</u>	<u>2,378</u>	<u>1,673</u>
7 Total Operating Expense	<u>\$32,126</u>	<u>\$2,515</u>	<u>\$34,641</u>	<u>(\$3,418)</u>	<u>\$31,223</u>	<u>\$2,676</u>	<u>\$33,900</u>
8 Operating Income	<u>\$143</u>	<u>\$5,356</u>	<u>\$5,499</u>	<u>(\$4,453)</u>	<u>\$1,046</u>	<u>\$3,942</u>	<u>\$4,987</u>
9 Rate Base	<u>\$74,555</u>		<u>\$74,555</u>		<u>\$74,555</u>		<u>\$74,555</u>
10 Rate of Return	<u>0.19%</u>		<u>7.38%</u>		<u>1.40%</u>		<u>6.69%</u>

AUF/Grand Terrace Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$7,871)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$354)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$3,063)</u>	<u>N/A</u>	

AUF/Grand Terrace Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.70	\$12.33	\$21.38	\$13.07
3/4"	\$14.57	\$18.51	\$32.07	\$19.63
1"	\$24.04	\$30.84	\$53.45	\$32.38
1-1/2"	\$48.05	\$61.65	\$106.89	\$64.73
2"	\$76.90	\$98.65	\$171.02	\$103.59
3"	\$153.80	\$197.29	\$342.05	\$207.17
4"	\$240.30	\$308.26	\$534.45	\$323.69
6"	\$480.61	\$616.55	\$1,068.90	\$647.40
8"	\$768.98	\$986.48	\$1,710.24	\$1,035.84
10"	\$1,105.39	\$1,418.05	\$2,458.47	\$1,489.00
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.08	\$2.67	\$2.27	\$2.80
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.08	\$2.67	\$2.27	\$2.80
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.45	\$8.20	\$42.76	\$8.69
3"	\$12.95	\$16.45	\$85.51	\$17.44
4"	\$20.22	\$25.70	\$133.61	\$27.24
6"	\$40.43	\$51.38	\$267.23	\$54.46
8"	\$64.69	\$82.21	\$427.56	\$87.14
10"	\$92.99	\$118.17	\$614.62	\$125.26
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$15.94	\$20.34	\$28.19	\$21.47
5,000 Gallons	\$20.10	\$25.68	\$32.73	\$27.08
10,000 Gallons	\$30.50	\$39.03	\$41.84	\$41.08

AUF/Haines Creek Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$69,914	\$0	\$69,914	\$0	\$69,914
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(35,177)	0	(35,177)	0	(35,177)
5 CIAC	(26,382)	0	(26,382)	0	(26,382)
6 Amortization of CIAC	18,103	0	18,103	0	18,103
7 Working Capital Allowance	<u>5,453</u>	<u>0</u>	<u>5,453</u>	<u>0</u>	<u>5,453</u>
8 Rate Base	<u>\$31,911</u>	<u>\$0</u>	<u>\$31,911</u>	<u>\$0</u>	<u>\$31,911</u>

AUF/Haines Creek Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,607</u>	<u>\$8,481</u>	<u>\$30,088</u>	<u>(\$8,481)</u>	<u>\$21,607</u>	<u>\$8,112</u> 37.54%	<u>\$29,719</u>
Operating Expenses							
2 Operation & Maintenance	\$24,505	\$125	\$24,630	\$0	\$24,630		\$24,630
3 Depreciation	1,667	0	1,667	0	1,667		1,667
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	207	381	588	(382)	206	365	571
6 Income Taxes	<u>(1,829)</u>	<u>2,793</u>	<u>964</u>	<u>(3,163)</u>	<u>(2,199)</u>	<u>2,915</u>	<u>716</u>
7 Total Operating Expense	<u>\$24,550</u>	<u>\$3,299</u>	<u>\$27,849</u>	<u>(\$3,545)</u>	<u>\$24,304</u>	<u>\$3,280</u>	<u>\$27,584</u>
8 Operating Income	<u>(\$2,943)</u>	<u>\$5,182</u>	<u>\$2,239</u>	<u>(\$4,936)</u>	<u>(\$2,697)</u>	<u>\$4,832</u>	<u>\$2,135</u>
9 Rate Base	<u>\$31,911</u>		<u>\$31,911</u>		<u>\$31,911</u>		<u>\$31,911</u>
10 Rate of Return	<u>-9.22%</u>		<u>7.02%</u>		<u>-8.45%</u>		<u>6.69%</u>

AUF/Haines Creek Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$8,481)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>(\$382)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$3,163)</u>	<u>N/A</u>	

AUF/Haines Creek		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.27	\$13.44	\$21.38	\$12.90
3/4"	\$13.89	\$20.15	\$32.07	\$19.32
1"	\$23.16	\$33.60	\$53.45	\$32.22
1-1/2"	\$46.33	\$67.21	\$106.89	\$64.45
2"	\$74.13	\$107.53	\$171.02	\$103.13
3"	\$148.26	\$215.08	\$342.05	\$206.26
4"	\$231.66	\$336.07	\$534.45	\$322.28
6"	\$443.98	\$644.08	\$1,068.90	\$617.66
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.49	\$2.16	\$2.27	\$2.07
Block 2			\$2.84	-
General Service and Multi-Family	\$1.49	\$2.16	\$2.27	\$2.07
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.76	-
3"	-	-	\$85.51	-
4"	-	-	\$133.61	-
6"	-	-	\$267.23	-
8"	-	-	\$427.56	-
10"	-	-	\$614.62	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$13.74	\$19.92	\$28.19	\$19.11
5,000 Gallons	\$16.72	\$24.24	\$32.73	\$23.26
10,000 Gallons	\$24.17	\$35.04	\$46.36	\$33.63

AUF/Harmony Homes Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$80,533	\$0	\$80,533	\$0	\$80,533
2 Land and Land Rights	764	0	764	0	764
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(22,411)	0	(22,411)	0	(22,411)
5 CIAC	(498)	0	(498)	0	(498)
6 Amortization of CIAC	334	0	334	0	334
7 Working Capital Allowance	<u>6,622</u>	<u>0</u>	<u>6,622</u>	<u>0</u>	<u>6,622</u>
8 Rate Base	<u>\$65,344</u>	<u>\$0</u>	<u>\$65,344</u>	<u>\$0</u>	<u>\$65,344</u>

AUF/Harmony Homes Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$31,196</u>	<u>\$6,434</u>	<u>\$37,630</u>	<u>(\$6,434)</u>	<u>\$31,196</u>	<u>\$5,154</u> 16.52%	<u>\$36,350</u>
Operating Expenses							
2 Operation & Maintenance	\$24,187	\$95	\$24,282	\$0	\$24,282	\$0	\$24,282
3 Depreciation	2,727	0	2,727	0	2,727	0	2,727
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	3,272	289	3,561	(290)	3,271	232	3,503
6 Income Taxes	<u>382</u>	<u>1,748</u>	<u>2,130</u>	<u>(2,516)</u>	<u>(386)</u>	<u>1,852</u>	<u>1,466</u>
7 Total Operating Expense	<u>\$30,568</u>	<u>\$2,132</u>	<u>\$32,700</u>	<u>(\$2,805)</u>	<u>\$29,895</u>	<u>\$2,084</u>	<u>\$31,979</u>
8 Operating Income	<u>\$628</u>	<u>\$4,302</u>	<u>\$4,930</u>	<u>(\$3,629)</u>	<u>\$1,301</u>	<u>\$3,070</u>	<u>\$4,371</u>
9 Rate Base	<u>\$65,344</u>		<u>\$65,344</u>		<u>\$65,344</u>		<u>\$65,344</u>
10 Rate of Return	<u>0.96%</u>		<u>7.54%</u>		<u>1.99%</u>		<u>6.69%</u>

AUF/Harmony Homes Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$6,434)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$290)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$2,516)</u>	<u>N/A</u>	

AUF/Harmony Homes		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.60	\$25.41	\$27.42	\$27.75
3/4"	\$30.92	\$38.12	\$41.13	\$41.65
1"	\$51.54	\$63.56	\$68.56	\$69.43
1-1/2"	\$103.05	\$127.08	\$137.11	\$138.81
2"	\$164.90	\$203.35	\$219.38	\$222.13
3"	\$329.79	\$406.67	\$438.75	\$444.24
4"	\$515.29	\$635.43	\$685.55	\$694.11
6"	\$1,030.59	\$1,270.86	\$1,371.10	\$1,388.24
8"	\$1,648.94	\$2,033.38	\$2,193.77	\$2,221.18
10"	\$2,370.35	\$2,923.70	\$3,153.54	\$3,192.95
Gallonge Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.51	\$4.33	\$2.42	\$4.73
Block 2	-	-	\$3.02	-
General Service and Multi-Family	\$3.51	\$4.33	\$2.42	\$4.73
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$13.74	\$16.95	\$54.85	\$18.51
3"	\$27.48	\$33.88	\$109.69	\$37.02
4"	\$42.96	\$52.98	\$171.39	\$57.87
6"	\$85.87	\$105.89	\$342.78	\$115.67
8"	\$137.42	\$169.46	\$548.44	\$185.11
10"	\$197.53	\$243.58	\$788.39	\$266.08
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$31.13	\$38.40	\$34.68	\$41.92
5,000 Gallons	\$38.15	\$47.06	\$39.52	\$51.38
10,000 Gallons	\$55.70	\$68.71	\$54.02	\$75.01

AUF/Hermits Cove Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$621,548	\$0	\$621,548	\$0	\$621,548
2 Land and Land Rights	3,164	0	3,164	0	3,164
3 Non-used and Useful Components(net)	(76,144)	0	(76,144)	0	(76,144)
4 Accumulated Depreciation	(145,432)	0	(145,432)	0	(145,432)
5 CIAC	(8,881)	0	(8,881)	0	(8,881)
6 Amortization of CIAC	3,115	0	3,115	0	3,115
7 Working Capital Allowance	<u>18,669</u>	<u>0</u>	<u>18,669</u>	<u>0</u>	<u>18,669</u>
8 Rate Base	<u>\$416,039</u>	<u>\$0</u>	<u>\$416,039</u>	<u>\$0</u>	<u>\$416,039</u>

AUF/Hermits Cove Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$42,741</u>	<u>\$94,709</u>	<u>\$137,450</u>	<u>(\$94,709)</u>	<u>\$42,741</u>	<u>\$85,284</u> 199.54%	<u>\$128,025</u>
Operating Expenses							
2 Operation & Maintenance	\$57,693	\$1,399	\$59,092	\$0	\$59,092	\$0	\$59,092
3 Depreciation	21,571	(4,189)	17,382	0	17,382	0	17,382
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	12,253	2,556	14,809	(4,262)	10,547	3,838	14,385
6 Income Taxes	<u>(15,575)</u>	<u>29,581</u>	<u>14,006</u>	<u>(35,319)</u>	<u>(21,313)</u>	<u>30,648</u>	<u>9,335</u>
7 Total Operating Expense	<u>\$75,942</u>	<u>\$29,347</u>	<u>\$105,289</u>	<u>(\$39,581)</u>	<u>\$65,708</u>	<u>\$34,486</u>	<u>\$100,194</u>
8 Operating Income	<u>(\$33,201)</u>	<u>\$65,362</u>	<u>\$32,161</u>	<u>(\$55,128)</u>	<u>(\$22,967)</u>	<u>\$50,798</u>	<u>\$27,831</u>
9 Rate Base	<u>\$416,039</u>		<u>\$416,039</u>		<u>\$416,039</u>		<u>\$416,039</u>
10 Rate of Return	<u>-7.98%</u>		<u>7.73%</u>		<u>-5.52%</u>		<u>6.69%</u>

AUF/Hermits Cove Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$94,709)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$4,262)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$35,319)</u>	<u>N/A</u>	

AUF/Hermits Cove		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.33	\$30.84	\$34.17	\$12.57
3/4"	\$13.98	\$46.19	\$51.25	\$18.83
1"	\$23.31	\$77.03	\$85.42	\$31.40
1-1/2"	\$46.63	\$154.09	\$170.85	\$62.81
2"	\$74.61	\$246.57	\$273.36	\$100.50
3"	\$149.21	\$493.07	\$546.71	\$200.99
4"	\$233.14	\$770.40	\$854.24	\$314.05
6"	\$466.28	\$1,540.84	\$1,708.48	\$628.10
8"	\$746.05	\$2,465.33	\$2,733.57	\$1,004.96
10"	\$1,072.45	\$3,543.94	\$3,929.50	\$1,444.63
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.64	\$15.32	\$6.97	\$6.25
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$4.64	\$15.32	\$6.97	\$6.25
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.22	\$20.57	\$68.34	\$8.38
3"	\$12.43	\$41.07	\$136.68	\$16.74
4"	\$19.42	\$64.17	\$213.56	\$26.16
6"	\$38.86	\$128.40	\$427.12	\$52.35
8"	\$62.18	\$205.46	\$683.39	\$83.76
10"	\$89.36	\$295.28	\$982.38	\$120.37
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$23.25	\$76.80	\$55.08	\$31.31
5,000 Gallons	\$32.53	\$107.44	\$69.02	\$43.80
10,000 Gallons	\$55.73	\$184.04	\$110.83	\$75.02

AUF/Hobby Hills Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$42,650	\$0	\$42,650	\$0	\$42,650
2 Land and Land Rights	570	0	570	0	570
3 Non-used and Useful Components	(5,183)	0	(5,183)	0	(5,183)
4 Accumulated Depreciation	(13,538)	0	(13,538)	0	(13,538)
5 CIAC	(7,063)	0	(7,063)	0	(7,063)
6 Amortization of CIAC	1,932	0	1,932	0	1,932
7 Working Capital Allowance	<u>10,441</u>	<u>0</u>	<u>10,441</u>	<u>0</u>	<u>10,441</u>
8 Rate Base	<u>\$29,809</u>	<u>\$0</u>	<u>\$29,809</u>	<u>\$0</u>	<u>\$29,809</u>

AUF/Hobby Hills Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$26,988</u>	<u>\$5,006</u>	<u>\$31,994</u>	<u>(\$5,006)</u>	<u>\$26,988</u>	<u>\$4,811</u> 17.83%	<u>\$31,799</u>
Operating Expenses							
2 Operation & Maintenance	\$25,565	\$74	\$25,639	\$0	\$25,639		\$25,639
3 Depreciation	1,351	(218)	1,133	0	1,133		1,133
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,217	156	2,373	(225)	2,148	217	2,364
6 Income Taxes	<u>(678)</u>	<u>1,522</u>	<u>844</u>	<u>(1,904)</u>	<u>(1,060)</u>	<u>1,729</u>	<u>669</u>
7 Total Operating Expense	<u>\$28,455</u>	<u>\$1,534</u>	<u>\$29,989</u>	<u>(\$2,129)</u>	<u>\$27,860</u>	<u>\$1,945</u>	<u>\$29,805</u>
8 Operating Income	<u>(\$1,467)</u>	<u>\$3,472</u>	<u>\$2,005</u>	<u>(\$2,877)</u>	<u>(\$872)</u>	<u>\$2,866</u>	<u>\$1,994</u>
9 Rate Base	<u>\$29,809</u>		<u>\$29,809</u>		<u>\$29,809</u>		<u>\$29,809</u>
10 Rate of Return	<u>-4.92%</u>		<u>6.73%</u>		<u>-2.92%</u>		<u>6.69%</u>

AUF/Hobby Hills Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$5,006)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$225)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$1,904)</u>	<u>N/A</u>	

AUF/Hobby Hills		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.70	\$11.76	\$21.38	\$13.07
3/4"	\$14.57	\$17.66	\$32.07	\$19.63
1"	\$24.27	\$29.42	\$53.45	\$32.69
1-1/2"	\$48.51	\$58.81	\$106.89	\$65.34
2"	\$77.63	\$94.12	\$171.02	\$104.57
3"	\$155.26	\$188.22	\$342.05	\$209.14
4"	\$242.59	\$294.09	\$534.45	\$326.78
6"	\$485.19	\$588.21	\$1,068.90	\$653.57
8"	\$776.30	\$941.13	\$1,710.24	\$1,045.70
10"	\$1,115.92	\$1,352.86	\$2,458.47	\$1,503.18
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.10	\$2.54	\$2.27	\$2.83
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.10	\$2.54	\$2.27	\$2.83
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.45	\$7.82	\$42.76	\$8.69
3"	\$12.95	\$15.70	\$85.51	\$17.44
4"	\$20.22	\$24.52	\$133.61	\$27.24
6"	\$40.43	\$49.02	\$267.23	\$54.46
8"	\$64.69	\$78.43	\$427.56	\$87.14
10"	\$92.99	\$112.74	\$614.62	\$125.26
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$16.00	\$19.38	\$28.19	\$21.55
5,000 Gallons	\$20.20	\$24.46	\$32.73	\$27.21
10,000 Gallons	\$30.70	\$37.16	\$46.36	\$41.35

AUF/Holiday Haven Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$51,132	\$0	\$51,132	\$0	\$51,132
2 Land and Land Rights	260	0	260	0	260
3 Non-used and Useful Components	(2,744)	0	(2,744)	0	(2,744)
4 Accumulated Depreciation	(31,575)	0	(31,575)	0	(31,575)
5 CIAC	(41,759)	0	(41,759)	0	(41,759)
6 Amortization of CIAC	27,242	0	27,242	0	27,242
7 Working Capital Allowance	<u>12,441</u>	<u>0</u>	<u>12,441</u>	<u>0</u>	<u>12,441</u>
8 Rate Base	<u>\$14,997</u>	<u>\$0</u>	<u>\$14,997</u>	<u>\$0</u>	<u>\$14,997</u>

AUF/Holiday Haven Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$675,124	\$0	\$675,124	\$0	\$675,124
2 Land and Land Rights	108,433	0	108,433	0	108,433
3 Non-used and Useful Components	(56,562)	0	(56,562)	0	(56,562)
4 Accumulated Depreciation	(323,597)	0	(323,597)	0	(323,597)
5 CIAC	(76,407)	0	(76,407)	0	(76,407)
6 Amortization of CIAC	50,115	0	50,115	0	50,115
7 Working Capital Allowance	<u>10,654</u>	<u>0</u>	<u>10,654</u>	<u>0</u>	<u>10,654</u>
8 Rate Base	<u>\$387,760</u>	<u>\$0</u>	<u>\$387,760</u>	<u>\$0</u>	<u>\$387,760</u>

AUF/Holiday Haven Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$37,756</u>	<u>\$20,556</u>	<u>\$58,312</u>	<u>(\$20,556)</u>	<u>\$37,756</u>	<u>\$20,771</u> 55.01%	<u>\$58,527</u>
Operating Expenses							
2 Operation & Maintenance	\$48,782	\$304	\$49,086	\$0	\$49,086		\$49,086
3 Depreciation	442	(49)	393	0	393		393
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	7,580	119	7,699	(925)	6,774	935	7,709
6 Income Taxes	<u>(6,916)</u>	<u>7,261</u>	<u>345</u>	<u>(7,473)</u>	<u>(7,128)</u>	<u>7,465</u>	<u>337</u>
7 Total Operating Expense	<u>\$49,888</u>	<u>\$7,635</u>	<u>\$57,523</u>	<u>(\$8,398)</u>	<u>\$49,125</u>	<u>\$8,399</u>	<u>\$57,524</u>
8 Operating Income	<u>(\$12,132)</u>	<u>\$12,921</u>	<u>\$789</u>	<u>(\$12,158)</u>	<u>(\$11,369)</u>	<u>\$12,372</u>	<u>\$1,003</u>
9 Rate Base	<u>\$14,997</u>		<u>\$14,997</u>		<u>\$14,997</u>		<u>\$14,997</u>
10 Rate of Return	<u>-80.90%</u>		<u>5.26%</u>		<u>-75.81%</u>		<u>6.69%</u>

AUF/Holiday Haven Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$53,283</u>	<u>\$69,923</u>	<u>\$123,206</u>	<u>(\$69,923)</u>	<u>\$53,283</u>	<u>\$60,899</u> 114.29%	<u>\$114,182</u>
Operating Expenses							
2 Operation & Maintenance	\$50,366	\$1,033	\$51,399	\$0	\$51,399		\$51,399
3 Depreciation	23,723	(2,217)	21,506	0	21,506		21,506
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,956	3,087	7,043	(3,147)	3,896	2,740	6,637
6 Income Taxes	<u>(7,670)</u>	<u>20,782</u>	<u>13,112</u>	<u>(26,296)</u>	<u>(13,184)</u>	<u>21,885</u>	<u>8,701</u>
7 Total Operating Expense	<u>\$70,375</u>	<u>\$22,685</u>	<u>\$93,060</u>	<u>(\$29,443)</u>	<u>\$63,617</u>	<u>\$24,626</u>	<u>\$88,243</u>
8 Operating Income	<u>(\$17,092)</u>	<u>\$47,238</u>	<u>\$30,146</u>	<u>(\$40,480)</u>	<u>(\$10,334)</u>	<u>\$36,273</u>	<u>\$25,939</u>
9 Rate Base	<u>\$387,760</u>		<u>\$387,760</u>		<u>\$387,760</u>		<u>\$387,760</u>
10 Rate of Return	<u>-4.41%</u>		<u>7.77%</u>		<u>-2.67%</u>		<u>6.69%</u>

AUF/Holiday Haven Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	(\$20,556)	(\$69,923)	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	(\$925)	(\$3,147)	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	(\$7,473)	(\$26,296)	

AUF/Holiday Haven Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.17	\$16.08	\$21.38	\$13.70
3/4"	\$15.25	\$24.11	\$32.07	\$20.54
1"	\$25.43	\$40.19	\$53.45	\$34.26
1-1/2"	\$50.86	\$80.40	\$106.89	\$68.51
2"	\$81.40	\$128.67	\$171.02	\$109.65
3"	\$162.77	\$257.29	\$342.05	\$219.26
4"	\$254.33	\$402.03	\$534.45	\$342.59
6"	\$508.67	\$804.07	\$1,068.90	\$685.20
8"	\$813.88	\$1,286.53	\$1,710.24	\$1,096.33
10"	\$1,169.94	\$1,849.36	\$2,458.47	\$1,575.95
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.53	\$7.16	\$2.27	\$6.10
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$4.53	\$7.16	\$2.27	\$6.10
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.79	\$10.74	\$42.76	\$9.15
3"	\$13.56	\$21.43	\$85.51	\$18.27
4"	\$21.20	\$33.52	\$133.61	\$28.56
6"	\$42.38	\$66.98	\$267.23	\$57.09
8"	\$67.83	\$107.22	\$427.56	\$91.37
10"	\$97.50	\$154.13	\$614.62	\$131.34
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$23.76	\$37.56	\$28.19	\$32.01
5,000 Gallons	\$32.82	\$51.88	\$32.73	\$44.21
10,000 Gallons	\$55.47	\$87.68	\$46.36	\$74.72

AUF/Holiday Haven Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$16.28	\$37.99	\$30.03	\$23.20
3/4"	\$16.28	\$37.99	\$45.05	\$23.20
1"	\$16.28	\$37.99	\$75.09	\$23.20
1-1/2"	\$16.28	\$37.99	\$150.17	\$23.20
2"	\$16.28	\$37.99	\$240.27	\$23.20
3"	\$16.28	\$37.99	\$480.54	\$23.20
4"	\$16.28	\$37.99	\$750.85	\$23.20
6"	\$16.28	\$37.99	\$1,501.70	\$23.20
8"	\$16.28	\$37.99	\$2,402.72	\$23.20
10"	\$16.28	\$37.99	\$3,453.91	\$23.20
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.71	\$20.32	\$10.97	\$12.41
Residential Flat Rate	\$39.22	\$91.52	\$63.07	\$55.90
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.28	\$37.99	\$30.03	\$23.20
3/4"	\$24.39	\$56.91	\$45.05	\$34.76
1"	\$40.68	\$94.92	\$75.09	\$57.98
1-1/2"	\$81.35	\$189.82	\$150.17	\$115.94
2"	\$130.16	\$303.70	\$240.27	\$185.50
3"	\$260.33	\$607.41	\$480.54	\$371.02
4"	\$406.76	\$949.08	\$750.85	\$579.71
6"	\$813.52	\$1,898.13	\$1,501.70	\$1,159.42
8"	\$1,301.64	\$3,037.04	\$2,402.72	\$1,855.08
10"	\$1,871.11	\$4,365.75	\$3,453.91	\$2,666.69
Gallage Charge, per 1,000 Gallons	\$10.44	\$24.35	\$13.17	\$14.88
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$42.41	\$98.95	\$62.94	\$60.44
5,000 Gallons	\$59.83	\$139.59	\$84.88	\$85.27
10,000 Gallons	\$103.38	\$241.19	\$95.85	\$147.34
(Wastewater Gallage Cap - 10,000 Gallons (Present) 6,000 Gallons(Final))				

AUF/Imperial Mobile Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$232,649	\$0	\$232,649	\$0	\$232,649
2 Land and Land Rights	7,512	0	7,512	0	7,512
3 Non-used and Useful Components	(70,303)	0	(70,303)	0	(70,303)
4 Accumulated Depreciation	(90,132)	0	(90,132)	0	(90,132)
5 CIAC	(57,612)	0	(57,612)	0	(57,612)
6 Amortization of CIAC	47,838	0	47,838	0	47,838
7 Working Capital Allowance	<u>25,616</u>	<u>0</u>	<u>25,616</u>	<u>0</u>	<u>25,616</u>
8 Rate Base	<u>\$95,568</u>	<u>\$0</u>	<u>\$95,568</u>	<u>\$0</u>	<u>\$95,568</u>

AUF/Imperial Mobile Terrace Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$50,990</u>	<u>\$14,926</u>	<u>\$65,916</u>	<u>(\$14,926)</u>	<u>\$50,990</u>	<u>\$13,776</u> 27.02%	<u>\$64,766</u>
Operating Expenses							
2 Operation & Maintenance	\$47,558	\$220	\$47,778	\$0	\$47,778		\$47,778
3 Depreciation	5,935	(2,814)	3,121	0	3,121		3,121
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,631	(250)	5,381	(672)	4,709	620	5,329
6 Income Taxes	<u>(1,024)</u>	<u>3,925</u>	<u>2,901</u>	<u>(5,707)</u>	<u>(2,806)</u>	<u>4,951</u>	<u>2,144</u>
7 Total Operating Expense	<u>\$58,100</u>	<u>\$1,081</u>	<u>\$59,181</u>	<u>(\$6,379)</u>	<u>\$52,802</u>	<u>\$5,570</u>	<u>\$58,373</u>
8 Operating Income	<u>(\$7,110)</u>	<u>\$13,845</u>	<u>\$6,735</u>	<u>(\$8,547)</u>	<u>(\$1,812)</u>	<u>\$8,205</u>	<u>\$6,393</u>
9 Rate Base	<u>\$95,568</u>		<u>\$95,568</u>		<u>\$95,568</u>		<u>\$95,568</u>
10 Rate of Return	<u>-7.44%</u>		<u>7.05%</u>		<u>-1.90%</u>		<u>6.69%</u>

AUF/Imperial Mobile Terrace Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$14,926)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$672)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$5,707)</u>	<u>N/A</u>	

AUF/Imperial Mobile Terrace Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$13.77	\$21.38	\$14.04
3/4"	\$15.62	\$20.65	\$32.07	\$21.04
1"	\$26.07	\$34.46	\$53.45	\$35.12
1-1/2"	\$52.12	\$68.87	\$106.89	\$70.21
2"	\$83.40	\$110.20	\$171.02	\$112.34
3"	\$166.79	\$220.40	\$342.05	\$224.67
4"	\$260.61	\$344.38	\$534.45	\$351.05
6"	\$521.23	\$688.78	\$1,068.90	\$702.12
8"	\$833.97	\$1,102.04	\$1,710.24	\$1,123.39
10"	\$1,198.83	\$1,584.19	\$2,458.47	\$1,614.87
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$3.82	\$2.27	\$3.89
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.89	\$3.82	\$2.27	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$9.18	\$42.76	\$9.36
3"	\$13.90	\$18.37	\$85.51	\$18.72
4"	\$21.72	\$28.70	\$133.61	\$29.26
6"	\$43.42	\$57.38	\$267.23	\$58.49
8"	\$69.50	\$91.84	\$427.56	\$93.62
10"	\$99.90	\$132.02	\$614.62	\$134.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$19.09	\$25.23	\$28.19	\$25.71
5,000 Gallons	\$24.87	\$32.87	\$32.73	\$33.50
10,000 Gallons	\$39.32	\$51.97	\$46.36	\$52.97

AUF/Interlachen Lakes Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$140,529	\$0	\$140,529	\$0	\$140,529
2 Land and Land Rights	4,306	0	4,306	0	4,306
3 Non-used and Useful Components	(32,017)	0	(32,017)	0	(32,017)
4 Accumulated Depreciation	(57,440)	0	(57,440)	0	(57,440)
5 CIAC	(67,018)	0	(67,018)	0	(67,018)
6 Amortization of CIAC	32,379	0	32,379	0	32,379
7 Working Capital Allowance	<u>27,928</u>	<u>0</u>	<u>27,928</u>	<u>0</u>	<u>27,928</u>
8 Rate Base	<u>\$48,667</u>	<u>\$0</u>	<u>\$48,667</u>	<u>\$0</u>	<u>\$48,667</u>

AUF/Interlachen Lakes Estates Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>81,969</u>	<u>(9,418)</u>	<u>72,551</u>	<u>9,418</u>	<u>81,969</u>	<u>(8,510)</u> -10.38%	<u>73,459</u>
Operating Expenses							
2 Operation & Maintenance	61,236	(139)	61,097	0	61,097	0	61,097
3 Depreciation	2,099	(617)	1,482	0	1,482	0	1,482
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	6,975	(1,120)	5,855	424	6,279	(383)	5,896
6 Income Taxes	<u>5,480</u>	<u>(4,276)</u>	<u>1,204</u>	<u>3,186</u>	<u>4,390</u>	<u>(3,058)</u>	<u>1,331</u>
7 Total Operating Expense	<u>75,790</u>	<u>(6,152)</u>	<u>69,638</u>	<u>3,610</u>	<u>73,248</u>	<u>(3,441)</u>	<u>69,806</u>
8 Operating Income	<u>6,179</u>	<u>(3,266)</u>	<u>2,913</u>	<u>5,808</u>	<u>8,721</u>	<u>(5,069)</u>	<u>3,653</u>
9 Rate Base	<u>48,667</u>		<u>48,667</u>		<u>48,667</u>		<u>48,667</u>
10 Rate of Return	<u>12.70%</u>		<u>5.99%</u>		<u>17.92%</u>		<u>7.51%</u>

AUF/Interlachen Lakes Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>\$9,418</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>\$424</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$3,186</u>	<u>N/A</u>	

AUF/Interlachen Lakes Estates Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/05	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$9.05	\$34.17	\$13.54
3/4"	\$15.09	\$13.60	\$51.25	\$20.33
1"	\$25.13	\$22.65	\$85.42	\$33.85
1-1/2"	\$50.28	\$45.31	\$170.85	\$67.73
2"	\$80.45	\$72.50	\$273.36	\$108.37
3"	\$160.89	\$145.00	\$546.71	\$216.72
4"	\$251.39	\$226.55	\$854.24	\$338.63
6"	\$502.79	\$453.12	\$1,708.48	\$677.28
8"	\$804.46	\$724.99	\$2,733.57	\$1,083.64
10"	\$1,156.42	\$1,042.18	\$3,929.50	\$1,557.74
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.81	\$3.44	\$6.97	\$5.13
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$3.81	\$3.44	\$6.97	\$5.13
<u>Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.71	\$6.05	\$68.34	\$9.04
3"	\$13.41	\$12.08	\$136.68	\$18.06
4"	\$20.95	\$18.88	\$213.56	\$28.22
6"	\$41.89	\$37.76	\$427.12	\$56.43
8"	\$67.03	\$60.41	\$683.39	\$90.29
10"	\$96.37	\$86.85	\$982.38	\$129.81
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.48	\$19.37	\$55.08	\$28.92
5,000 Gallons	\$29.10	\$26.25	\$69.02	\$39.19
10,000 Gallons	\$48.15	\$43.45	\$110.83	\$64.85

AUF/48 Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$86,753	\$0	\$86,753	\$0	\$86,753
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	(1,557)	0	(1,557)	0	(1,557)
4 Accumulated Depreciation	(52,697)	0	(52,697)	0	(52,697)
5 CIAC	(16,729)	0	(16,729)	0	(16,729)
6 Amortization of CIAC	10,419	0	10,419	0	10,419
7 Working Capital Allowance	<u>4,851</u>	<u>0</u>	<u>4,851</u>	<u>0</u>	<u>4,851</u>
8 Rate Base	<u>\$31,040</u>	<u>\$0</u>	<u>\$31,040</u>	<u>\$0</u>	<u>\$31,040</u>

AUF/48 Estates Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$26,734</u>	<u>\$5,623</u>	<u>\$32,357</u>	<u>(\$5,623)</u>	<u>\$26,734</u>	<u>\$5,287</u> 19.78%	<u>\$32,021</u>
Operating Expenses							
2 Operation & Maintenance	\$19,836	\$83	\$19,919	\$0	\$19,919		\$19,919
3 Depreciation	6,355	(40)	6,315	0	6,315		6,315
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,796	233	3,029	(253)	2,776	238	3,014
6 Income Taxes	<u>771</u>	<u>169</u>	<u>940</u>	<u>(2,143)</u>	<u>(1,203)</u>	<u>1,900</u>	<u>696</u>
7 Total Operating Expense	<u>\$29,758</u>	<u>\$445</u>	<u>\$30,203</u>	<u>(\$2,396)</u>	<u>\$27,807</u>	<u>\$2,138</u>	<u>\$29,944</u>
8 Operating Income	<u>(\$3,024)</u>	<u>\$5,178</u>	<u>\$2,154</u>	<u>(\$3,227)</u>	<u>(\$1,073)</u>	<u>\$3,149</u>	<u>\$2,076</u>
9 Rate Base	<u>\$31,040</u>		<u>\$31,040</u>		<u>\$31,040</u>		<u>\$31,040</u>
10 Rate of Return	<u>-9.74%</u>		<u>6.94%</u>		<u>-3.46%</u>		<u>6.69%</u>

AUF/48 Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$5,623)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>(\$253)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$2,143)</u>	<u>N/A</u>	

AUF/48 Estates		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$14.58	\$17.96	\$21.38	\$17.48
3/4"	\$21.85	\$26.90	\$32.07	\$26.20
1"	\$36.45	\$44.88	\$53.45	\$43.70
1-1/2"	\$72.90	\$89.76	\$106.89	\$87.41
2"	\$116.65	\$143.63	\$171.02	\$139.86
3"	\$233.30	\$287.24	\$342.05	\$279.72
4"	\$364.53	\$448.81	\$534.45	\$437.07
6"	\$729.06	\$897.63	\$1,068.90	\$874.13
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.99	\$2.45	\$2.27	\$2.39
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$1.99	\$2.45	\$2.27	\$2.39
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.76	-
3"	-	-	\$85.51	-
4"	-	-	\$133.61	-
6"	-	-	\$267.23	-
8"	-	-	\$427.56	-
10"	-	-	\$614.62	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$20.55	\$25.31	\$28.19	\$24.64
5,000 Gallons	\$24.53	\$30.21	\$32.73	\$29.41
10,000 Gallons	\$34.48	\$42.46	\$41.84	\$41.34

AUF/Kings Cove Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$312,214	\$0	\$312,214	\$0	\$312,214
2 Land and Land Rights	1,901	0	1,901	0	1,901
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(128,600)	0	(128,600)	0	(128,600)
5 CIAC	(99,625)	0	(99,625)	0	(99,625)
6 Amortization of CIAC	44,652	0	44,652	0	44,652
7 Working Capital Allowance	<u>11,937</u>	<u>0</u>	<u>11,937</u>	<u>0</u>	<u>11,937</u>
8 Rate Base	<u>\$142,479</u>	<u>\$0</u>	<u>\$142,479</u>	<u>\$0</u>	<u>\$142,479</u>

AUF/Kings Cove Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$408,407	\$0	\$408,407	\$0	\$408,407
2 Land and Land Rights	13,314	0	13,314	0	13,314
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(210,287)	0	(210,287)	0	(210,287)
5 CIAC	(167,232)	0	(167,232)	0	(167,232)
6 Amortization of CIAC	89,079	0	89,079	0	89,079
7 Working Capital Allowance	<u>9,777</u>	<u>0</u>	<u>9,777</u>	<u>0</u>	<u>9,777</u>
8 Rate Base	<u>\$143,058</u>	<u>\$0</u>	<u>\$143,058</u>	<u>\$0</u>	<u>\$143,058</u>

AUF/Kings Cove Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$55,698</u>	<u>\$26,008</u>	<u>\$81,706</u>	<u>(\$26,008)</u>	<u>\$55,698</u>	<u>\$23,849</u> 42.82%	<u>\$79,547</u>
Operating Expenses							
2 Operation & Maintenance	\$49,620	\$384	\$50,004	\$0	\$50,004		\$50,004
3 Depreciation	10,927	0	10,927	0	10,927		10,927
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,815	1,170	5,985	(1,170)	4,815	1,073	5,888
6 Income Taxes	<u>5,188</u>	<u>(781)</u>	<u>4,407</u>	<u>(9,781)</u>	<u>(5,374)</u>	<u>8,571</u>	<u>3,197</u>
7 Total Operating Expense	<u>\$70,550</u>	<u>\$773</u>	<u>\$71,323</u>	<u>(\$10,951)</u>	<u>\$60,372</u>	<u>\$9,644</u>	<u>\$70,016</u>
8 Operating Income	<u>(\$14,852)</u>	<u>\$25,235</u>	<u>\$10,383</u>	<u>(\$15,057)</u>	<u>(\$4,674)</u>	<u>\$14,205</u>	<u>\$9,531</u>
9 Rate Base	<u>\$142,479</u>		<u>\$142,479</u>		<u>\$142,479</u>		<u>\$142,479</u>
10 Rate of Return	<u>-10.42%</u>		<u>7.29%</u>		<u>-3.28%</u>		<u>6.69%</u>

AUF/Kings Cove Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$73,343</u>	<u>\$38,885</u>	<u>\$112,228</u>	<u>(\$38,885)</u>	<u>\$73,343</u>	<u>\$36,701</u> 50.04%	<u>\$110,044</u>
Operating Expenses							
2 Operation & Maintenance	\$76,471	\$574	\$77,045	\$0	\$77,045		\$77,045
3 Depreciation	11,959	0	11,959	0	11,959		11,959
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	6,609	1,749	8,358	(1,750)	6,608	1,652	8,260
6 Income Taxes	<u>2,031</u>	<u>2,387</u>	<u>4,418</u>	<u>(14,397)</u>	<u>(9,979)</u>	<u>13,189</u>	<u>3,210</u>
7 Total Operating Expense	<u>\$97,070</u>	<u>\$4,710</u>	<u>\$101,780</u>	<u>(\$16,147)</u>	<u>\$85,633</u>	<u>\$14,841</u>	<u>\$100,474</u>
8 Operating Income	<u>(\$23,727)</u>	<u>\$34,175</u>	<u>\$10,448</u>	<u>(\$22,738)</u>	<u>(\$12,290)</u>	<u>\$21,860</u>	<u>\$9,570</u>
9 Rate Base	<u>\$143,058</u>		<u>\$143,058</u>		<u>\$143,058</u>		<u>\$143,058</u>
10 Rate of Return	<u>-16.59%</u>		<u>7.30%</u>		<u>-8.59%</u>		<u>6.69%</u>

AUF/Kings Cove Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$26,008)</u>	<u>(\$38,885)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$1,170)</u>	<u>(\$1,750)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$9,781)</u>	<u>(\$14,397)</u>	

AUF/Kings Cove Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential and General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.96	\$11.94	\$21.38	\$11.40
3/4"	\$11.95	\$17.95	\$32.07	\$17.11
1"	\$19.91	\$29.89	\$53.45	\$28.51
1-1/2"	\$39.83	\$59.80	\$106.89	\$57.03
2"	\$63.74	\$95.69	\$171.02	\$91.27
3"	\$127.49	\$191.39	\$342.05	\$182.55
4"	\$199.17	\$299.01	\$534.45	\$285.19
6"	\$398.34	\$598.02	\$1,068.90	\$570.39
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.28	\$1.93	\$2.27	\$1.83
Block 2	-	-	\$2.84	-
General Service	\$1.28	\$1.79	\$2.27	\$1.83
<u>Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.38	-
3/4"	-	-	\$32.07	-
1"	-	-	\$53.45	-
1-1/2"	-	-	\$106.89	-
2"	-	-	\$171.02	-
3"	-	-	\$342.05	-
4"	-	-	\$534.45	-
6"	-	-	\$1,068.90	-
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallage Charge, per 1,000 Gallons				
Multi-Family	-	-	\$2.27	-
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.76	-
3"	-	-	\$85.51	-
4"	-	-	\$133.61	-
6"	-	-	\$267.23	-
8"	-	-	\$427.56	-
10"	-	-	\$614.62	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$11.80	\$17.73	\$28.19	\$16.90
5,000 Gallons	\$14.36	\$21.59	\$32.73	\$20.56
10,000 Gallons	\$20.76	\$31.24	\$41.84	\$29.73

AUF/Kings Cove		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential and General Service</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$9.11	\$14.14	\$30.03	\$13.67
3/4"	\$13.65	\$21.18	\$45.05	\$20.48
1"	\$22.75	\$35.30	\$75.09	\$34.13
1-1/2"	\$45.53	\$70.65	\$150.17	\$68.31
2"	\$72.82	\$112.99	\$240.27	\$109.26
3"	\$145.69	\$226.05	\$480.54	\$218.59
4"	\$227.58	\$353.12	\$750.85	\$341.46
6"	\$455.20	\$706.32	\$1,501.70	\$682.98
8"	-	-	\$2,402.72	-
10"	-	-	\$3,453.91	-
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
Residential	\$3.20	\$4.96	\$10.97	\$4.80
General Service	-	-	\$13.17	-
<u>Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$30.03	-
3/4"	-	-	\$45.05	-
1"	-	-	\$75.09	-
1-1/2"	-	-	\$150.17	-
2"	-	-	\$240.27	-
3"	-	-	\$480.54	-
4"	-	-	\$750.85	-
6"	-	-	\$1,501.70	-
8"	-	-	\$2,402.72	-
10"	-	-	\$3,453.91	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$13.17	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.71	\$29.02	\$62.94	\$28.07
5,000 Gallons	\$25.11	\$38.94	\$84.88	\$37.67
10,000 Gallons	\$41.11	\$63.74	\$139.73	\$61.68
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Summit Chase Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$256,028	\$0	\$256,028	\$0	\$256,028	
2 Land and Land Rights	6,600	0	6,600	0	6,600	
3 Non-used and Useful Components	(40,391)	0	(40,391)	0	(40,391)	
4 Accumulated Depreciation	(118,662)	0	(118,662)	0	(118,662)	
5 CIAC	(78,042)	0	(78,042)	0	(78,042)	
6 Amortization of CIAC	36,304	0	36,304	0	36,304	
7 Working Capital Allowance	<u>10,809</u>	<u>0</u>	<u>10,809</u>	<u>0</u>	<u>10,809</u>	
8 Rate Base	<u>\$72,646</u>	<u>\$0</u>	<u>\$72,646</u>	<u>\$0</u>	<u>\$72,646</u>	

AUF/Summit Chase Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$233,782	\$0	\$233,782	\$0	\$233,782
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	(21,670)	0	(21,670)	0	(21,670)
4 Accumulated Depreciation	(148,813)	0	(148,813)	0	(148,813)
5 CIAC	(148,133)	0	(148,133)	0	(148,133)
6 Amortization of CIAC	64,495	0	64,495	0	64,495
7 Working Capital Allowance	<u>15,999</u>	<u>0</u>	<u>15,999</u>	<u>0</u>	<u>15,999</u>
8 Rate Base	<u>(\$4,340)</u>	<u>\$0</u>	<u>(\$4,340)</u>	<u>\$0</u>	<u>(\$4,340)</u>

AUF/Summit Chase Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$50,401</u>	<u>\$15,587</u>	<u>\$65,988</u>	<u>(\$15,587)</u>	<u>\$50,401</u>	<u>\$14,966</u> 29.69%	<u>\$65,367</u>
Operating Expenses							
2 Operation & Maintenance	\$46,272	\$230	\$46,502	\$0	\$46,502		\$46,502
3 Depreciation	9,429	(2,305)	7,124	0	7,124		7,124
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,063	216	5,279	(701)	4,578	673	5,251
6 Income Taxes	<u>4,419</u>	<u>(2,266)</u>	<u>2,153</u>	<u>(5,901)</u>	<u>(3,748)</u>	<u>5,378</u>	<u>1,630</u>
7 Total Operating Expense	<u>\$65,183</u>	<u>(\$4,125)</u>	<u>\$61,058</u>	<u>(\$6,603)</u>	<u>\$54,455</u>	<u>\$6,052</u>	<u>\$60,507</u>
8 Operating Income	<u>(\$14,782)</u>	<u>\$19,712</u>	<u>\$4,930</u>	<u>(\$8,984)</u>	<u>(\$4,054)</u>	<u>\$8,914</u>	<u>\$4,860</u>
9 Rate Base	<u>\$72,646</u>		<u>\$72,646</u>		<u>\$72,646</u>		<u>\$72,646</u>
10 Rate of Return	<u>-20.35%</u>		<u>6.79%</u>		<u>-5.58%</u>		<u>6.69%</u>

AUF/Summit Chase Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$44,181</u>	<u>\$30,258</u>	<u>\$74,439</u>	<u>(\$30,258)</u>	<u>\$44,181</u>	<u>\$31,541</u> 71.39%	<u>\$75,722</u>
Operating Expenses							
2 Operation & Maintenance	\$72,702	\$447	\$73,149	\$0	\$73,149		\$73,149
3 Depreciation	(3,433)	861	(2,572)	0	(2,572)		(2,572)
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,464	1,011	5,475	(1,362)	4,113	1,419	5,533
6 Income Taxes	<u>(7,183)</u>	<u>6,693</u>	<u>(490)</u>	<u>(10,942)</u>	<u>(11,432)</u>	<u>11,335</u>	<u>(97)</u>
7 Total Operating Expense	<u>\$66,550</u>	<u>\$9,012</u>	<u>\$75,562</u>	<u>(\$12,304)</u>	<u>\$63,258</u>	<u>\$12,754</u>	<u>\$76,012</u>
8 Operating Income	<u>(\$22,369)</u>	<u>\$21,246</u>	<u>(\$1,123)</u>	<u>(\$17,954)</u>	<u>(\$19,077)</u>	<u>\$18,787</u>	<u>(\$290)</u>
9 Rate Base	<u>(\$4,340)</u>		<u>(\$4,340)</u>		<u>(\$4,340)</u>		<u>(\$4,340)</u>
10 Rate of Return	<u>515.41%</u>		<u>25.88%</u>		<u>439.57%</u>		<u>6.69%</u>

AUF/Summit Chase Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$15,587)</u>	<u>(\$30,258)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$701)</u>	<u>(\$1,362)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$5,901)</u>	<u>(\$10,942)</u>	

AUF/Summit Chase		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.16	\$12.13	\$21.38	\$11.92
3/4"	-	-	\$32.07	-
1"	\$22.90	\$30.34	\$53.45	\$29.79
1-1/2"	\$45.80	\$60.67	\$106.89	\$59.58
2"	\$73.26	\$97.07	\$171.02	\$95.30
3"	-	-	\$342.05	-
4"	-	-	\$534.45	-
6"	-	-	\$1,068.90	-
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.62	\$2.64	\$2.27	\$3.41
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.62	\$2.64	\$2.27	\$3.41
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.76	-
3"	-	-	\$85.51	-
4"	-	-	\$133.61	-
6"	-	-	\$267.23	-
8"	-	-	\$427.56	-
10"	-	-	\$614.62	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$17.02	\$20.05	\$28.19	\$22.14
5,000 Gallons	\$22.26	\$25.33	\$32.73	\$28.96
10,000 Gallons	\$35.36	\$38.53	\$46.36	\$46.00

AUF/Summit Chase Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.37	\$15.92	\$30.03	\$16.06
3/4"	-	-	\$45.05	-
1"	\$9.37	\$15.92	\$75.09	\$16.06
1-1/2"	\$9.37	\$15.92	\$150.17	\$16.06
2"	\$9.37	\$15.92	\$240.27	\$16.06
3"	-	-	\$480.54	-
4"	-	-	\$750.85	-
6"	-	-	\$1,501.70	-
8"	-	-	\$2,402.72	-
10"	-	-	\$3,453.91	-
Gallonge Charge - Per 1,000 gallons (10,000 gallon cap)	\$2.68	\$4.55	\$10.97	\$4.59
<u>General Service and Mutli-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.37	\$15.92	\$30.03	\$16.06
3/4"	-	-	\$45.05	-
1"	\$22.76	\$38.65	\$75.09	\$39.01
1-1/2"	\$46.89	\$79.64	\$150.17	\$80.36
2"	\$72.31	\$122.83	\$240.27	\$123.93
3"	-	-	\$480.54	-
4"	-	-	\$750.85	-
6"	-	-	\$1,501.70	-
8"	-	-	\$2,402.72	-
10"	-	-	\$3,453.91	-
Gallonge Charge, per 1,000 Gallons	\$2.68	\$4.55	\$13.17	\$4.59
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$17.41	\$29.57	\$62.94	\$13.78
5,000 Gallons	\$22.77	\$38.67	\$84.88	\$22.97
10,000 Gallons	\$36.17	\$61.42	\$139.73	\$45.93
(Wastewater Gallonge Cap - 10,000 Gallons)				

AUF/Jasmine Lakes Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	2,281,311	0	2,281,311	0	2,281,311	
2 Land and Land Rights	16,009	0	16,009	0	16,009	
3 Non-used and Useful Components	(77,591)	0	(77,591)	0	(77,591)	
4 Accumulated Depreciation	(620,038)	0	(620,038)	0	(620,038)	
5 CIAC	(199,156)	0	(199,156)	0	(199,156)	
6 Amortization of CIAC	174,015	0	174,015	0	174,015	
7 Working Capital Allowance	<u>83,492</u>	<u>0</u>	<u>83,492</u>	<u>0</u>	<u>83,492</u>	
8 Rate Base	<u>1,658,042</u>	<u>0</u>	<u>1,658,042</u>	<u>0</u>	<u>1,658,042</u>	

AUF/Jasmine Lakes Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	1,494,438	0	1,494,438	0	1,494,438
2 Land and Land Rights	5,802	0	5,802	0	5,802
3 Non-used and Useful Components	(106,382)	0	(106,382)	0	(106,382)
4 Accumulated Depreciation	(908,182)	0	(908,182)	0	(908,182)
5 CIAC	(162,314)	0	(162,314)	0	(162,314)
6 Amortization of CIAC	148,184	0	148,184	0	148,184
7 Working Capital Allowance	<u>95,350</u>	<u>0</u>	<u>95,350</u>	<u>0</u>	<u>95,350</u>
8 Rate Base	<u>566,896</u>	<u>0</u>	<u>566,896</u>	<u>0</u>	<u>566,896</u>

AUF/Jasmine Lakes Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$465,497</u>	<u>\$106,800</u>	<u>\$572,297</u>	<u>(\$106,800)</u>	<u>\$465,497</u>	<u>\$79,932</u> 17.17%	<u>\$545,429</u>
Operating Expenses							
2 Operation & Maintenance	\$296,491	\$1,577	\$298,068	\$0	\$298,068		\$298,068
3 Depreciation	69,592	(7,229)	62,363	0	62,363		62,363
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	33,885	4,203	38,088	(4,806)	33,282	3,597	36,879
6 Income Taxes	<u>15,166</u>	<u>37,119</u>	<u>52,285</u>	<u>(43,806)</u>	<u>8,479</u>	<u>28,725</u>	<u>37,204</u>
7 Total Operating Expense	<u>\$415,134</u>	<u>\$35,670</u>	<u>\$450,804</u>	<u>(\$48,612)</u>	<u>\$402,192</u>	<u>\$32,322</u>	<u>\$434,514</u>
8 Operating Income	<u>\$50,363</u>	<u>\$71,130</u>	<u>\$121,493</u>	<u>(\$58,188)</u>	<u>\$63,305</u>	<u>\$47,610</u>	<u>\$110,915</u>
9 Rate Base	<u>\$1,658,042</u>		<u>\$1,658,042</u>		<u>\$1,658,042</u>		<u>\$1,658,042</u>
10 Rate of Return	<u>3.04%</u>		<u>7.33%</u>		<u>3.82%</u>		<u>6.69%</u>

AUF/Jasmine Lakes Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$376,562</u>	<u>\$112,231</u>	<u>\$488,793</u>	<u>(\$112,231)</u>	<u>\$376,562</u>	<u>\$112,409</u> 29.85%	<u>\$488,971</u>
Operating Expenses							
2 Operation & Maintenance	349,822	1,657	351,479	\$0	351,479		351,479
3 Depreciation	70,097	(17,026)	53,071	0	53,071		53,071
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	30,961	2,809	33,770	(5,050)	28,720	5,058	33,778
6 Income Taxes	<u>(21,463)</u>	<u>36,278</u>	<u>14,815</u>	<u>(42,491)</u>	<u>(27,676)</u>	<u>40,396</u>	<u>12,720</u>
7 Total Operating Expense	<u>\$429,417</u>	<u>\$23,718</u>	<u>\$453,135</u>	<u>(\$47,541)</u>	<u>\$405,594</u>	<u>\$45,454</u>	<u>\$451,048</u>
8 Operating Income	<u>(\$52,855)</u>	<u>\$88,513</u>	<u>\$35,658</u>	<u>(\$64,690)</u>	<u>(\$29,032)</u>	<u>\$66,955</u>	<u>\$37,923</u>
9 Rate Base	<u>\$566,896</u>		<u>\$566,896</u>		<u>\$566,896</u>		<u>\$566,896</u>
10 Rate of Return	<u>-9.32%</u>		<u>6.29%</u>		<u>-5.12%</u>		<u>6.69%</u>

AUF/Jasmine Lakes Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$106,800)</u>	<u>(\$112,231)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$4,806)</u>	<u>(\$5,050)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$43,806)</u>	<u>(\$42,491)</u>	

AUF/Jasmine Lakes		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.14	\$11.47	\$18.52	\$10.73
3/4"	-	-	\$27.78	-
1"	\$22.89	\$28.72	\$46.30	\$22.89
1-1/2"	\$45.74	\$57.38	\$92.60	\$45.74
2"	\$73.19	\$91.82	\$148.16	\$73.19
3"	\$146.37	\$183.62	\$296.33	\$146.37
4"	\$228.74	\$286.95	\$463.01	\$228.74
6"	\$457.47	\$573.88	\$926.03	\$457.47
8"	\$731.94	\$918.21	\$1,481.65	\$731.94
10"	-	-	\$2,129.87	-
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.13	\$3.92	\$3.93	\$3.13
Block 2	-	-	\$4.92	-
General Service and Multi-Family	\$3.13	\$3.92	\$3.93	\$3.13
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$37.04	-
3"	-	-	\$74.08	-
4"	\$76.24	\$90.49	\$115.75	\$76.24
6"	\$152.51	\$180.98	\$231.51	\$152.51
8"	\$243.99	\$289.56	\$370.41	\$243.99
10"	-	-	\$532.47	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.53	\$23.23	\$30.31	\$20.12
5,000 Gallons	\$24.79	\$31.07	\$38.17	\$26.38
10,000 Gallons	\$40.44	\$50.67	\$61.78	\$42.03

AUF/Jasmine Lakes		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$10.63	\$14.16	\$16.90	\$13.80
3/4"	\$10.63	\$14.16	\$25.35	\$13.80
1"	\$10.63	\$14.16	\$42.25	\$13.80
1-1/2"	\$10.63	\$14.16	\$84.50	\$13.80
2"	\$10.63	\$14.16	\$135.20	\$13.80
3"	\$10.63	\$14.16	\$270.40	\$13.80
4"	\$10.63	\$14.16	\$422.50	\$13.80
6"	\$10.63	\$14.16	\$845.00	\$13.80
8"	\$10.63	\$14.16	\$1,352.00	\$13.80
10"	\$10.63	\$14.16	\$1,943.49	\$13.80
Gallage Charge - Per 1,000				
gallons (6,000 gallon cap)	\$2.67	\$3.56	\$5.84	\$3.47
Flat Rate				
Reuse	-	-	\$35.49	-
<u>General Service & Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.63	\$14.16	\$16.90	\$13.80
3/4"	-	-	\$25.35	-
1"	\$26.52	\$35.33	\$42.25	\$34.44
1-1/2"	\$53.05	\$70.69	\$84.50	\$68.89
2"	\$84.90	\$113.12	\$135.20	\$110.24
3"	\$169.77	\$226.21	\$270.40	\$220.45
4"	\$265.26	\$353.44	\$422.50	\$344.44
6"	\$530.57	\$706.95	\$845.00	\$688.95
8"	\$848.87	\$1,131.07	\$1,352.00	\$1,102.27
10"	-	-	\$1,943.49	-
Gallage Charge, per 1,000 Gallons				
	\$3.22	\$4.30	\$7.01	\$4.18
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.64	\$24.84	\$34.42	\$24.20
5,000 Gallons	\$23.98	\$31.96	\$46.10	\$31.14
10,000 Gallons	\$26.65	\$35.52	\$51.94	\$34.61
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Jungle Den Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$21,342	\$0	\$21,342	\$0	\$21,342
2 Land and Land Rights	260	0	260	0	260
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(12,983)	0	(12,983)	0	(12,983)
5 CIAC	(10,649)	0	(10,649)	0	(10,649)
6 Amortization of CIAC	6,797	0	6,797	0	6,797
7 Working Capital Allowance	<u>11,893</u>	<u>0</u>	<u>11,893</u>	<u>0</u>	<u>11,893</u>
8 Rate Base	<u>\$16,660</u>	<u>\$0</u>	<u>\$16,660</u>	<u>\$0</u>	<u>\$16,660</u>

AUF/Jungle Den Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$361,987	\$0	\$361,987	\$0	\$361,987
2 Land and Land Rights	119,526	0	119,526	0	119,526
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(132,207)	0	(132,207)	0	(132,207)
5 CIAC	(132,868)	0	(132,868)	0	(132,868)
6 Amortization of CIAC	72,711	0	72,711	0	72,711
7 Working Capital Allowance	<u>18,529</u>	<u>0</u>	<u>18,529</u>	<u>0</u>	<u>18,529</u>
8 Rate Base	<u>\$307,678</u>	<u>\$0</u>	<u>\$307,678</u>	<u>\$0</u>	<u>\$307,678</u>

AUF/Jungle Den Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$18,312</u>	<u>\$25,364</u>	<u>\$43,676</u>	<u>(\$25,364)</u>	<u>\$18,312</u>	<u>\$25,512</u> 139.32%	<u>\$43,824</u>
Operating Expenses							
2 Operation & Maintenance	\$38,891	\$375	\$39,266	\$0	\$39,266		\$39,266
3 Depreciation	368	0	368	0	368		368
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,554	1,141	2,695	(1,141)	1,554	1,148	2,702
6 Income Taxes	<u>(8,716)</u>	<u>9,116</u>	<u>400</u>	<u>(9,194)</u>	<u>(8,794)</u>	<u>9,168</u>	<u>374</u>
7 Total Operating Expense	<u>\$32,097</u>	<u>\$10,632</u>	<u>\$42,729</u>	<u>(\$10,336)</u>	<u>\$32,393</u>	<u>\$10,316</u>	<u>\$42,709</u>
8 Operating Income	<u>(\$13,785)</u>	<u>\$14,732</u>	<u>\$947</u>	<u>(\$15,028)</u>	<u>(\$14,081)</u>	<u>\$15,196</u>	<u>\$1,114</u>
9 Rate Base	<u>\$16,660</u>		<u>\$16,660</u>		<u>\$16,660</u>		<u>\$16,660</u>
10 Rate of Return	<u>-82.74%</u>		<u>5.68%</u>		<u>-84.52%</u>		<u>6.69%</u>

AUF/Jungle Den Statement of Wastewater Operations Interim Test Year Ended 12/31/05			Schedule No. 3-B Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$43,237</u>	<u>\$60,783</u>	<u>\$104,020</u>	<u>(\$60,783)</u>	<u>\$43,237</u>	<u>\$53,795</u> 124.42%	<u>\$97,032</u>
Operating Expenses							
2 Operation & Maintenance	\$49,988	\$898	\$50,886	\$0	\$50,886		\$50,886
3 Depreciation	6,209	0	6,209	0	6,209		6,209
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	10,032	2,733	12,765	(2,735)	10,030	2,421	12,451
6 Income Taxes	<u>(8,199)</u>	<u>18,570</u>	<u>10,371</u>	<u>(22,799)</u>	<u>(12,428)</u>	<u>19,332</u>	<u>6,904</u>
7 Total Operating Expense	<u>\$58,030</u>	<u>\$22,201</u>	<u>\$80,231</u>	<u>(\$25,534)</u>	<u>\$54,697</u>	<u>\$21,753</u>	<u>\$76,449</u>
8 Operating Income	<u>(\$14,793)</u>	<u>\$38,582</u>	<u>\$23,789</u>	<u>(\$35,249)</u>	<u>(\$11,460)</u>	<u>\$32,042</u>	<u>\$20,582</u>
9 Rate Base	<u>\$307,678</u>		<u>\$307,678</u>		<u>\$307,678</u>		<u>\$307,678</u>
10 Rate of Return	<u>-4.81%</u>		<u>7.73%</u>		<u>-3.72%</u>		<u>6.69%</u>

AUF/Jungle Den Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	(\$25,364)	(\$60,783)	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	(\$1,141)	(\$2,735)	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	(\$9,194)	(\$22,799)	

AUF/Jungle Den		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.38	\$15.67	\$24.19	\$8.59
3/4"	\$9.58	\$23.52	\$36.29	\$12.90
1"	\$15.99	\$39.26	\$60.48	\$21.54
1-1/2"	\$31.95	\$78.44	\$120.96	\$43.04
2"	\$51.13	\$125.55	\$193.54	\$68.87
3"	\$102.23	\$251.02	\$387.07	\$137.71
4"	\$159.75	\$392.27	\$604.80	\$215.19
6"	\$319.52	\$784.60	\$1,209.60	\$430.40
8"	\$511.21	\$1,255.29	\$1,935.36	\$688.62
10"	\$734.86	\$1,804.49	\$2,782.09	\$989.88
Gallonge Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.92	\$12.08	\$4.64	\$6.63
Block 2	-	-	\$5.80	-
General Service and Multi-Family	\$4.92	\$12.08	\$4.64	\$6.63
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$4.26	\$10.47	\$48.39	\$5.74
3"	\$8.52	\$20.92	\$96.77	\$11.48
4"	\$13.31	\$32.69	\$151.20	\$17.93
6"	\$26.63	\$65.40	\$302.40	\$35.87
8"	\$42.59	\$104.58	\$483.84	\$57.37
10"	\$61.25	\$150.41	\$695.52	\$82.51
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.14	\$51.91	\$38.11	\$28.48
5,000 Gallons	\$30.98	\$76.07	\$47.39	\$41.73
10,000 Gallons	\$55.58	\$136.47	\$75.23	\$74.87

AUF/Jungle Den		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$12.24	\$29.71	\$31.63	\$17.44
3/4"	\$12.24	\$29.71	\$47.44	\$17.44
1"	\$12.24	\$29.71	\$79.07	\$17.44
1-1/2"	\$12.24	\$29.71	\$158.14	\$17.44
2"	\$12.24	\$29.71	\$253.02	\$17.44
3"	\$12.24	\$29.71	\$506.05	\$17.44
4"	\$12.24	\$29.71	\$790.70	\$17.44
6"	\$12.24	\$29.71	\$1,581.39	\$17.44
8"	\$12.24	\$29.71	\$2,530.23	\$17.44
10"	\$12.24	\$29.71	\$3,637.20	\$17.44
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$9.48	\$23.02	\$29.92	\$13.51
Residential Flat Rate	\$30.57	\$74.22	\$66.42	\$43.57
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.24	\$29.71	\$31.63	\$17.44
3/4"	\$18.34	\$44.53	\$47.44	\$26.14
1"	\$30.55	\$74.17	\$79.07	\$43.54
1-1/2"	\$61.12	\$148.37	\$158.14	\$87.11
2"	\$97.79	\$237.41	\$253.02	\$139.37
3"	\$195.59	\$474.81	\$506.05	\$278.75
4"	\$305.58	\$741.83	\$790.70	\$435.51
6"	\$611.20	\$1,483.76	\$1,581.39	\$871.08
8"	\$977.93	\$2,374.03	\$2,530.23	\$1,393.74
10"	\$1,405.76	\$3,412.64	\$3,637.20	\$2,003.47
Gallage Charge, per 1,000 Gallons	\$11.39	\$27.64	\$35.91	\$16.23
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$40.68	\$98.77	\$121.39	\$57.98
5,000 Gallons	\$59.64	\$144.81	\$181.23	\$85.00
10,000 Gallons	\$69.12	\$167.83	\$211.15	\$98.51
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Kingswood Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$5,808	\$0	\$5,808	\$0	\$5,808
2 Land and Land Rights	1,058	0	1,058	0	1,058
3 Non-used and Useful Components	(4)	0	(4)	0	(4)
4 Accumulated Depreciation	(4,537)	0	(4,537)	0	(4,537)
5 CIAC	(156)	0	(156)	0	(156)
6 Amortization of CIAC	9	0	9	0	9
7 Working Capital Allowance	<u>6,621</u>	<u>0</u>	<u>6,621</u>	<u>0</u>	<u>6,621</u>
8 Rate Base	<u>\$8,799</u>	<u>\$0</u>	<u>\$8,799</u>	<u>\$0</u>	<u>\$8,799</u>

AUF/Kingswood Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$17,458</u>	<u>\$18,594</u>	<u>\$36,052</u>	<u>(\$18,594)</u>	<u>\$17,458</u>	<u>\$18,699</u> 107.11%	<u>\$36,157</u>
Operating Expenses							
2 Operation & Maintenance	\$32,805	\$275	\$33,080	\$0	\$33,080		\$33,080
3 Depreciation	214	(3)	211	0	211		211
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,239	836	2,075	(837)	1,238	841	2,080
6 Income Taxes	<u>(6,521)</u>	<u>6,722</u>	<u>201</u>	<u>(6,723)</u>	<u>(6,522)</u>	<u>6,720</u>	<u>197</u>
7 Total Operating Expense	<u>\$27,737</u>	<u>\$7,830</u>	<u>\$35,567</u>	<u>(\$7,560)</u>	<u>\$28,007</u>	<u>\$7,561</u>	<u>\$35,568</u>
8 Operating Income	<u>(\$10,279)</u>	<u>\$10,764</u>	<u>\$485</u>	<u>(\$11,034)</u>	<u>(\$10,549)</u>	<u>\$11,138</u>	<u>\$589</u>
9 Rate Base	<u>\$8,799</u>		<u>\$8,799</u>		<u>\$8,799</u>		<u>\$8,799</u>
10 Rate of Return	<u>-116.82%</u>		<u>5.51%</u>		<u>-119.89%</u>		<u>6.69%</u>

AUF/Kingswood Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$18,594)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$837)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$6,723)</u>	<u>N/A</u>	

AUF/Kingswood		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$10.42	\$22.10	\$39.30	\$14.04
3/4"	\$15.62	\$33.13	\$58.95	\$21.04
1"	\$26.07	\$55.29	\$98.25	\$35.12
1-1/2"	\$52.12	\$110.52	\$196.49	\$70.21
2"	\$83.40	\$176.85	\$314.38	\$112.34
3"	\$166.79	\$353.68	\$628.77	\$224.67
4"	\$260.61	\$552.65	\$982.45	\$351.05
6"	\$521.23	\$1,105.33	\$1,964.90	\$702.12
8"	\$833.97	\$1,768.50	\$3,143.84	\$1,123.39
10"	\$1,198.83	\$2,542.24	\$4,519.27	\$1,614.87
Gallonge Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$2.89	\$6.13	\$8.97	\$3.89
Block 2	-	-	\$11.21	-
General Service and Multi-Family	\$2.89	\$6.13	\$8.97	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$14.74	\$78.60	\$9.36
3"	\$13.90	\$29.48	\$157.19	\$18.72
4"	\$21.72	\$46.06	\$245.61	\$29.26
6"	\$43.42	\$92.08	\$491.23	\$58.49
8"	\$69.50	\$147.38	\$785.96	\$93.62
10"	\$99.90	\$211.86	\$1,129.82	\$134.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$19.09	\$40.49	\$66.21	\$25.71
5,000 Gallons	\$24.87	\$52.75	\$84.15	\$33.50
10,000 Gallons	\$39.32	\$83.40	\$137.96	\$52.97

AUF/Lake Gibson Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$631,736	\$0	\$631,736	\$0	\$631,736
2 Land and Land Rights	27,521	0	27,521	0	27,521
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(228,958)	0	(228,958)	0	(228,958)
5 CIAC	(224,598)	0	(224,598)	0	(224,598)
6 Amortization of CIAC	74,736	0	74,736	0	74,736
7 Working Capital Allowance	<u>41,319</u>	<u>0</u>	<u>41,319</u>	<u>0</u>	<u>41,319</u>
8 Rate Base	<u>\$321,756</u>	<u>\$0</u>	<u>\$321,756</u>	<u>\$0</u>	<u>\$321,756</u>

AUF/Lake Gibson Estates Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$2,431,842	\$0	\$2,431,842	\$0	\$2,431,842
2 Land and Land Rights	13,256	0	13,256	0	13,256
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(432,863)	0	(432,863)	0	(432,863)
5 CIAC	(250,697)	0	(250,697)	0	(250,697)
6 Amortization of CIAC	76,049	0	76,049	0	76,049
7 Working Capital Allowance	<u>15,673</u>	<u>0</u>	<u>15,673</u>	<u>0</u>	<u>15,673</u>
8 Rate Base	<u>\$1,853,260</u>	<u>\$0</u>	<u>\$1,853,260</u>	<u>\$0</u>	<u>\$1,853,260</u>

AUF/Lake Gibson Estates
Statement of Water Operations
Interim Test Year Ended 12/31/05

Schedule No. 3-A
Docket No. 060368-WS

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$133,589</u>	<u>\$106,525</u>	<u>\$240,114</u>	<u>(\$106,525)</u>	<u>\$133,589</u>	<u>\$102,704</u> 76.88%	<u>\$236,293</u>
Operating Expenses							
2 Operation & Maintenance	\$169,592	\$1,573	\$171,165	\$0	\$171,165		\$171,165
3 Depreciation	12,241	0	12,241	0	12,241		12,241
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	19,525	4,790	24,315	(4,794)	19,521	4,622	24,143
6 Income Taxes	<u>(24,621)</u>	<u>34,368</u>	<u>9,747</u>	<u>(39,436)</u>	<u>(29,689)</u>	<u>36,908</u>	<u>7,220</u>
7 Total Operating Expense	<u>\$176,737</u>	<u>\$40,731</u>	<u>\$217,468</u>	<u>(\$44,229)</u>	<u>\$173,239</u>	<u>\$41,530</u>	<u>\$214,769</u>
8 Operating Income	<u>(\$43,148)</u>	<u>\$65,794</u>	<u>\$22,646</u>	<u>(\$62,296)</u>	<u>(\$39,650)</u>	<u>\$61,174</u>	<u>\$21,524</u>
9 Rate Base	<u>\$321,756</u>		<u>\$321,756</u>		<u>\$321,756</u>		<u>\$321,756</u>
10 Rate of Return	<u>-13.41%</u>		<u>7.04%</u>		<u>-12.32%</u>		<u>6.69%</u>

AUF/Lake Gibson Estates Statement of Wastewater Operations Interim Test Year Ended 12/31/05			Schedule No. 3-B Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$100,592</u>	<u>\$436,732</u>	<u>\$537,324</u>	<u>(\$436,732)</u>	<u>\$100,592</u>	<u>\$392,527</u> 390.22%	<u>\$493,119</u>
Operating Expenses							
2 Operation & Maintenance	\$166,338	\$6,450	\$172,788	\$0	\$172,788		\$172,788
3 Depreciation	95,924	0	95,924	0	95,924		95,924
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	41,197	19,640	60,837	(19,653)	41,184	17,664	58,848
6 Income Taxes	<u>(75,361)</u>	<u>138,366</u>	<u>63,005</u>	<u>(162,482)</u>	<u>(99,477)</u>	<u>141,061</u>	<u>41,584</u>
7 Total Operating Expense	<u>\$228,098</u>	<u>\$164,456</u>	<u>\$392,554</u>	<u>(\$182,135)</u>	<u>\$210,419</u>	<u>\$158,725</u>	<u>\$369,144</u>
8 Operating Income	<u>(\$127,506)</u>	<u>\$272,276</u>	<u>\$144,770</u>	<u>(\$254,597)</u>	<u>(\$109,827)</u>	<u>\$233,802</u>	<u>\$123,975</u>
9 Rate Base	<u>\$1,853,260</u>		<u>\$1,853,260</u>		<u>\$1,853,260</u>		<u>\$1,853,260</u>
10 Rate of Return	<u>-6.88%</u>		<u>7.81%</u>		<u>-5.93%</u>		<u>6.69%</u>

AUF/Lake Gibson Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$106,525)</u>	<u>(\$436,732)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$4,794)</u>	<u>(\$19,653)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$39,436)</u>	<u>(\$162,482)</u>	

AUF/Lake Gibson Estates		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.80	\$12.82	\$21.75	\$8.15
3/4"	\$6.80	\$12.82	\$32.63	\$8.15
1"	\$6.80	\$12.82	\$54.38	\$8.15
1-1/2"	\$6.80	\$12.82	\$108.76	\$8.15
2"	\$6.80	\$12.82	\$174.01	\$8.15
3"	\$6.80	\$12.82	\$348.02	\$8.15
4"	\$6.80	\$12.82	\$543.79	\$8.15
6"	\$6.80	\$12.82	\$1,087.57	\$8.15
8"	\$6.80	\$12.82	\$1,740.12	\$8.15
10"	\$6.80	\$12.82	\$2,501.42	\$8.15
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$0.98	\$1.85	\$2.84	\$2.33
Block 2	-	-	\$3.55	-
General Service and Multi-Family	\$0.98	\$1.85	\$2.84	\$2.33
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$43.50	-
3"	-	-	\$87.01	-
4"	-	-	\$135.95	-
6"	-	-	\$271.89	-
8"	-	-	\$435.03	-
10"	-	-	\$625.36	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$9.74	\$18.37	\$30.27	\$15.13
5,000 Gallons	\$11.70	\$22.07	\$35.95	\$19.78
10,000 Gallons	\$16.60	\$31.32	\$52.99	\$31.42

AUF/Lake Gibson Estates		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$26.73	\$143.21	\$100.58	\$38.10
3/4"	\$26.73	\$143.21	\$150.87	\$38.10
1"	\$26.73	\$143.21	\$251.45	\$38.10
1-1/2"	\$26.73	\$143.21	\$502.90	\$38.10
2"	\$26.73	\$143.21	\$804.63	\$38.10
3"	\$26.73	\$143.21	\$1,609.27	\$38.10
4"	\$26.73	\$143.21	\$2,514.48	\$38.10
6"	\$26.73	\$143.21	\$5,028.95	\$38.10
8"	\$26.73	\$143.21	\$8,046.33	\$38.10
10"	\$26.73	\$143.21	\$11,566.60	\$38.10
Gallage Charge - Per 1,000 gallons (6,000 gal. cap for final)				
	-	-	\$7.72	-
Residential Flat Rate	\$26.73	\$143.21	\$211.22	\$38.10
<u>General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$26.73	\$143.21	\$100.58	\$38.10
3/4"	\$26.73	\$143.21	\$150.87	\$38.10
1"	\$26.73	\$143.21	\$251.45	\$38.10
1-1/2"	\$26.73	\$143.21	\$502.90	\$38.10
2"	\$26.73	\$143.21	\$804.63	\$38.10
3"	\$26.73	\$143.21	\$1,609.27	\$38.10
4"	\$26.73	\$143.21	\$2,514.48	\$38.10
6"	\$26.73	\$143.21	\$5,028.95	\$38.10
8"	\$26.73	\$143.21	\$8,046.33	\$38.10
10"	\$26.73	\$143.21	\$11,566.60	\$38.10
Gallage Charge, per 1,000 Gallons				
	-	-	\$9.26	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$26.73	\$143.21	\$123.74	\$38.10
5,000 Gallons	\$26.73	\$143.21	\$139.18	\$38.10
10,000 Gallons (6,000 gallon cap for final)	\$26.73	\$143.21	\$146.90	\$38.10

AUF/Lake Josephine Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$616,256	\$0	\$616,256	\$0	\$616,256
2 Land and Land Rights	22,362	0	22,362	0	22,362
3 Non-used and Useful Components	(47,419)	0	(47,419)	0	(47,419)
4 Accumulated Depreciation	(225,848)	0	(225,848)	0	(225,848)
5 CIAC	(278,074)	0	(278,074)	0	(278,074)
6 Amortization of CIAC	132,138	0	132,138	0	132,138
7 Working Capital Allowance	<u>29,896</u>	<u>0</u>	<u>29,896</u>	<u>0</u>	<u>29,896</u>
8 Rate Base	<u>\$249,311</u>	<u>\$0</u>	<u>\$249,311</u>	<u>\$0</u>	<u>\$249,311</u>

AUF/Lake Josephine Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$123,494</u>	<u>\$52,253</u>	<u>\$175,747</u>	<u>(\$52,253)</u>	<u>\$123,494</u>	<u>\$49,374</u> 39.98%	<u>\$172,868</u>
Operating Expenses							
2 Operation & Maintenance	\$131,013	\$772	\$131,785	\$0	\$131,785		\$131,785
3 Depreciation	6,391	(977)	5,414	0	5,414		5,414
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	12,098	1,429	13,527	(2,351)	11,176	2,222	13,397
6 Income Taxes	<u>11,273</u>	<u>(3,763)</u>	<u>7,510</u>	<u>(19,659)</u>	<u>(12,149)</u>	<u>17,743</u>	<u>5,594</u>
7 Total Operating Expense	<u>\$160,775</u>	<u>(\$2,539)</u>	<u>\$158,236</u>	<u>(\$22,011)</u>	<u>\$136,225</u>	<u>\$19,965</u>	<u>\$156,191</u>
8 Operating Income	<u>(\$37,281)</u>	<u>\$54,792</u>	<u>\$17,511</u>	<u>(\$30,242)</u>	<u>(\$12,731)</u>	<u>\$29,409</u>	<u>\$16,678</u>
9 Rate Base	<u>\$249,311</u>		<u>\$249,311</u>		<u>\$249,311</u>		<u>\$249,311</u>
10 Rate of Return	<u>-14.95%</u>		<u>7.02%</u>		<u>-5.11%</u>		<u>6.69%</u>

AUF/Lake Josephine Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$52,253)</u>		<u>N/A</u>
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$2,351)</u>		<u>N/A</u>
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$19,659)</u>		<u>N/A</u>

AUF/Lake Josephine Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential & General Service</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$8.88	\$12.97	\$28.82	\$12.44
3/4"	\$13.33	\$19.48	\$43.23	\$18.67
1"	\$22.19	\$32.41	\$72.05	\$31.08
1-1/2"	\$44.41	\$64.86	\$144.10	\$62.20
2"	\$71.05	\$103.79	\$230.56	\$99.51
3"	\$142.12	\$207.57	\$461.13	\$199.04
4"	\$222.05	\$324.30	\$720.51	\$310.99
6"	\$444.10	\$648.62	\$1,441.02	\$621.97
8"	-	-	\$2,305.63	-
10"	-	-	\$3,314.34	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.70	\$2.48	\$5.71	\$2.38
Block 2	-	-	\$7.14	-
General Service	\$1.70	\$2.48	\$5.71	\$2.38
<u>Multi-Family</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$28.82	\$12.44
3/4"	-	-	\$43.23	\$18.67
1"	-	-	\$72.05	\$31.08
1-1/2"	-	-	\$144.10	\$62.20
2"	-	-	\$230.56	\$99.51
3"	-	-	\$461.13	\$199.04
4"	-	-	\$720.51	\$310.99
6"	-	-	\$1,441.02	\$621.97
8"	-	-	\$2,305.63	-
10"	-	-	\$3,314.34	-
Gallonage Charge, per 1,000 Gallons				
	-	\$2.48	\$5.71	\$2.38
<u>Fire Protection</u>				
2"	-	-	\$57.64	-
3"	-	-	\$115.28	-
4"	-	-	\$180.13	-
6"	-	-	\$360.26	-
8"	-	-	\$576.41	-
10"	-	-	\$828.59	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$13.98	\$20.41	\$45.95	\$19.58
5,000 Gallons	\$17.38	\$25.37	\$57.37	\$24.34
10,000 Gallons	\$25.88	\$37.77	\$91.64	\$36.25

AUF/Lake Osborne Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$140,782	\$0	\$140,782	\$0	\$140,782
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(131,022)	0	(131,022)	0	(131,022)
5 CIAC	(20,053)	0	(20,053)	0	(20,053)
6 Amortization of CIAC	16,872	0	16,872	0	16,872
7 Working Capital Allowance	<u>22,993</u>	<u>0</u>	<u>22,993</u>	<u>0</u>	<u>22,993</u>
8 Rate Base	<u>\$29,572</u>	<u>\$0</u>	<u>\$29,572</u>	<u>\$0</u>	<u>\$29,572</u>

AUF/Lake Osborne Estates Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$116,620</u>	<u>\$111,581</u>	<u>\$228,201</u>	<u>(\$111,581)</u>	<u>\$116,620</u>	<u>\$112,650</u> 96.60%	<u>\$229,270</u>
Operating Expenses							
2 Operation & Maintenance	\$213,028	\$1,648	\$214,676	\$0	\$214,676		\$214,676
3 Depreciation	52	0	52	0	52		52
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	6,834	5,018	11,852	(5,021)	6,831	5,069	11,900
6 Income Taxes	(39,947)	40,399	452	(40,271)	(39,819)	40,483	664
7 Total Operating Expense	<u>\$179,967</u>	<u>\$47,065</u>	<u>\$227,032</u>	<u>(\$45,292)</u>	<u>\$181,740</u>	<u>\$45,552</u>	<u>\$227,292</u>
8 Operating Income	<u>(\$63,347)</u>	<u>\$64,516</u>	<u>\$1,169</u>	<u>(\$66,289)</u>	<u>(\$65,120)</u>	<u>\$67,098</u>	<u>\$1,978</u>
9 Rate Base	<u>\$29,572</u>		<u>\$29,572</u>		<u>\$29,572</u>		<u>\$29,572</u>
10 Rate of Return	<u>-214.21%</u>		<u>3.95%</u>		<u>-220.21%</u>		<u>6.69%</u>

AUF/Lake Osborne Estates Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$111,581)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$5,021)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$40,271)</u>	<u>N/A</u>	

AUF/Lake Osborne Estates Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential and General Service				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$4.15	\$8.34	\$24.05	\$8.22
3/4"	\$6.22	\$12.47	\$36.08	\$12.32
1"	\$10.39	\$20.85	\$60.14	\$20.57
1-1/2"	\$20.76	\$41.66	\$120.27	\$41.10
2"	\$33.22	\$66.67	\$192.44	\$65.77
3"	\$66.44	\$133.33	\$384.88	\$131.54
4"	\$103.81	\$208.31	\$601.37	\$205.53
6"	\$207.62	\$416.63	\$1,202.75	\$411.07
8"	-	-	\$1,924.40	-
10"	-	-	\$2,766.32	-
Gallage Charge, per 1,000 Gallons	\$1.99	\$4.00	-	\$3.94
Residential				
Block 1	-	-	\$2.68	-
Block 2	-	-	\$3.35	-
General Service	\$1.99	\$4.00	\$2.68	\$3.94
Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$24.05	-
3/4"	-	-	\$36.08	-
1"	-	-	\$60.14	-
1-1/2"	-	-	\$120.27	-
2"	-	-	\$192.44	-
3"	-	-	\$384.88	-
4"	-	-	\$601.37	-
6"	-	-	\$1,202.75	-
8"	-	-	\$1,924.40	-
10"	-	-	\$2,766.32	-
Gallage Charge, per 1,000 Gallons	-	-	\$2.68	-
Private Fire Protection				
Base Facility Charge by Meter Size:				
2"	-	-	\$48.11	-
3"	-	-	\$96.22	-
4"	-	-	\$150.34	-
6"	-	-	\$300.69	-
8"	-	-	\$481.10	-
10"	-	-	\$691.58	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$10.12	\$20.34	\$32.09	\$20.04
5,000 Gallons	\$14.10	\$28.34	\$37.45	\$27.92
10,000 Gallons	\$24.05	\$48.34	\$53.53	\$47.62

AUF/Leisure Lakes Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$333,012	\$0	\$333,012	\$0	\$333,012
2 Land and Land Rights	550	0	550	0	550
3 Non-used and Useful Components	(33,320)	0	(33,320)	0	(33,320)
4 Accumulated Depreciation	(124,338)	0	(124,338)	0	(124,338)
5 CIAC	(130,568)	0	(130,568)	0	(130,568)
6 Amortization of CIAC	74,346	0	74,346	0	74,346
7 Working Capital Allowance	<u>27,732</u>	<u>0</u>	<u>27,732</u>	<u>0</u>	<u>27,732</u>
8 Rate Base	<u>\$147,414</u>	<u>\$0</u>	<u>\$147,414</u>	<u>\$0</u>	<u>\$147,414</u>

AUF/Leisure Lakes Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$335,173	\$0	\$335,173	\$0	\$335,173	
2 Land and Land Rights	2,200	0	2,200	0	2,200	
3 Non-used and Useful Components	(33,642)	0	(33,642)	0	(33,642)	
4 Accumulated Depreciation	(206,997)	0	(206,997)	0	(206,997)	
5 CIAC	(238,836)	0	(238,836)	0	(238,836)	
6 Amortization of CIAC	183,191	0	183,191	0	183,191	
7 Working Capital Allowance	<u>26,543</u>	<u>0</u>	<u>26,543</u>	<u>0</u>	<u>26,543</u>	
8 Rate Base	<u>\$67,632</u>	<u>\$0</u>	<u>\$67,632</u>	<u>\$0</u>	<u>\$67,632</u>	

AUF/Leisure Lakes Statement of Water Operations Interim Test Year Ended 12/31/05		Schedule No. 3-A Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$59,559</u>	<u>\$28,670</u>	<u>\$88,229</u>	<u>(\$28,670)</u>	<u>\$59,559</u>	<u>\$26,431</u> 44.38%	<u>\$85,990</u>
Operating Expenses							
2 Operation & Maintenance	\$61,271	\$423	\$61,694	\$0	\$61,694		\$61,694
3 Depreciation	7,116	(1,130)	5,987	0	5,987		5,987
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,069	1,172	5,241	(1,290)	3,951	1,189	5,140
6 Income Taxes	<u>(3,696)</u>	<u>8,321</u>	<u>4,625</u>	<u>(10,816)</u>	<u>(6,191)</u>	<u>9,499</u>	<u>3,308</u>
7 Total Operating Expense	<u>\$68,760</u>	<u>\$8,786</u>	<u>\$77,547</u>	<u>(\$12,106)</u>	<u>\$65,441</u>	<u>\$10,688</u>	<u>\$76,129</u>
8 Operating Income	<u>(\$9,201)</u>	<u>\$19,884</u>	<u>\$10,682</u>	<u>(\$16,564)</u>	<u>(\$5,882)</u>	<u>\$15,743</u>	<u>\$9,861</u>
9 Rate Base	<u>\$147,414</u>		<u>\$147,414</u>		<u>\$147,414</u>		<u>\$147,414</u>
10 Rate of Return	<u>-6.24%</u>		<u>7.25%</u>		<u>-3.99%</u>		<u>6.69%</u>

AUF/Leisure Lakes Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$75,367</u>	<u>(\$3,498)</u>	<u>\$71,869</u>	<u>(\$3,498)</u>	<u>\$68,371</u>	<u>\$3,203</u> 4.68%	<u>\$71,574</u>
Operating Expenses							
2 Operation & Maintenance	\$60,979	(\$52)	\$60,927	\$0	\$60,927		\$60,927
3 Depreciation	274	(96)	178	0	178		178
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,007	(567)	4,440	(157)	4,283	144	4,427
6 Income Taxes	<u>4,457</u>	<u>(2,562)</u>	<u>1,895</u>	<u>(1,528)</u>	<u>367</u>	<u>1,151</u>	<u>1,518</u>
7 Total Operating Expense	<u>\$70,717</u>	<u>(\$3,277)</u>	<u>\$67,440</u>	<u>(\$1,686)</u>	<u>\$65,754</u>	<u>\$1,295</u>	<u>\$67,049</u>
8 Operating Income	<u>\$4,650</u>	<u>(\$221)</u>	<u>\$4,429</u>	<u>(\$1,812)</u>	<u>\$2,617</u>	<u>\$1,908</u>	<u>\$4,524</u>
9 Rate Base	<u>\$67,632</u>		<u>\$67,632</u>		<u>\$67,632</u>		<u>\$67,632</u>
10 Rate of Return	<u>6.88%</u>		<u>6.55%</u>		<u>3.87%</u>		<u>6.69%</u>

AUF/Leisure Lakes Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$28,670)</u>	<u>(\$3,498)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$1,290)</u>	<u>(\$157)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$10,816)</u>	<u>(\$1,528)</u>	

AUF/Leisure Lakes		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commisson
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.92	\$11.99	\$28.82	\$10.67
3/4"	\$11.88	\$17.99	\$43.23	\$16.00
1"	\$19.80	\$29.99	\$72.05	\$26.67
1-1/2"	\$39.57	\$59.93	\$144.10	\$53.30
2"	\$63.34	\$95.93	\$230.56	\$85.32
3"	\$126.65	\$191.81	\$461.13	\$170.60
4"	\$197.90	\$299.71	\$720.51	\$266.58
6"	\$395.81	\$599.44	\$1,441.02	\$533.17
8"	\$633.31	\$959.12	\$2,305.63	\$853.09
10"	\$910.36	\$1,378.70	\$3,314.34	\$1,226.29
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.79	\$7.26	\$5.71	\$6.45
Block 2	-	-	\$7.14	-
General Service and Multi-Family	\$4.79	\$7.26	\$5.71	\$6.45
<u>Private Fire Protection</u>				
2"	\$5.27	\$7.99	\$57.64	\$7.10
3"	\$10.55	\$15.97	\$115.28	\$14.21
4"	\$16.49	\$24.97	\$180.13	\$22.21
6"	\$32.99	\$49.97	\$360.26	\$44.44
8"	\$52.78	\$79.93	\$576.41	\$71.10
10"	\$75.87	\$114.90	\$828.59	\$102.20
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$22.29	\$33.77	\$45.95	\$35.36
5,000 Gallons	\$31.87	\$48.29	\$57.37	\$48.26
10,000 Gallons	\$55.82	\$84.59	\$91.64	\$80.53

AUF/Leisure Lakes Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commisson Approved Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$16.15	\$15.54	\$13.86	\$23.02
3/4"	\$16.15	\$15.54	\$20.78	\$23.02
1"	\$16.15	\$15.54	\$34.64	\$23.02
1-1/2"	\$16.15	\$15.54	\$69.28	\$23.02
2"	\$16.15	\$15.54	\$110.85	\$23.02
3"	\$16.15	\$15.54	\$221.70	\$23.02
4"	\$16.15	\$15.54	\$346.41	\$23.02
6"	\$16.15	\$15.54	\$692.83	\$23.02
8"	\$16.15	\$15.54	\$1,108.52	\$23.02
10"	\$16.15	\$15.54	\$1,593.50	\$23.02
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$3.27	\$3.15	\$11.42	\$4.66
<u>General Service and Multi-Family</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$16.15	\$15.54	\$13.86	\$23.02
3/4"	\$24.19	\$23.28	\$20.78	\$34.48
1"	\$40.35	\$38.83	\$34.64	\$57.51
1-1/2"	\$80.67	\$77.62	\$69.28	\$114.97
2"	\$129.06	\$124.19	\$110.85	\$183.93
3"	\$258.12	\$248.37	\$221.70	\$367.87
4"	\$403.30	\$388.07	\$346.41	\$574.78
6"	\$806.61	\$776.14	\$692.83	\$1,149.57
8"	\$1,290.57	\$1,241.82	\$1,108.52	\$1,839.31
10"	\$1,855.19	\$1,785.12	\$1,593.50	\$2,644.00
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$3.92	\$3.78	\$13.70	\$5.59
<u>Reuse</u>				
Flat Rate	\$23.23	\$22.35	\$29.10	\$33.11
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$25.96	\$24.99	\$48.12	\$37.00
5,000 Gallons	\$32.50	\$31.29	\$70.96	\$46.32
10,000 Gallons	\$35.77	\$34.44	\$82.38	\$50.98
(Wastewater Gallonge Cap - 6,000 Gallons)				

AUF/Morningview Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$80,382	\$0	\$80,382	\$0	\$80,382
2 Land and Land Rights	882	0	882	0	882
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(31,645)	0	(31,645)	0	(31,645)
5 CIAC	(3,789)	0	(3,789)	0	(3,789)
6 Amortization of CIAC	2,348	0	2,348	0	2,348
7 Working Capital Allowance	<u>4,346</u>	<u>0</u>	<u>4,346</u>	<u>0</u>	<u>4,346</u>
8 Rate Base	<u>\$52,524</u>	<u>\$0</u>	<u>\$52,524</u>	<u>\$0</u>	<u>\$52,524</u>

AUF/Morningview Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$171,139	\$0	\$171,139	\$0	\$171,139
2 Land and Land Rights	1,140	0	1,140	0	1,140
3 Non-used and Useful Components	(2,426)	0	(2,426)	0	(2,426)
4 Accumulated Depreciation	(117,463)	0	(117,463)	0	(117,463)
5 CIAC	(6,032)	0	(6,032)	0	(6,032)
6 Amortization of CIAC	5,197	0	5,197	0	5,197
7 Working Capital Allowance	<u>3,639</u>	<u>0</u>	<u>3,639</u>	<u>0</u>	<u>3,639</u>
8 Rate Base	<u>\$55,194</u>	<u>\$0</u>	<u>\$55,194</u>	<u>\$0</u>	<u>\$55,194</u>

AUF/Morningview Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$16,998</u>	<u>\$8,891</u>	<u>\$25,889</u>	<u>(\$8,891)</u>	<u>\$16,998</u>	<u>\$7,770</u> 45.71%	<u>\$24,768</u>
Operating Expenses							
2 Operation & Maintenance	\$14,865	\$131	\$14,996	\$0	\$14,996		\$14,996
3 Depreciation	2,371	0	2,371	0	2,371		2,371
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,359	400	2,759	(400)	2,359	350	2,709
6 Income Taxes	<u>(987)</u>	<u>2,731</u>	<u>1,744</u>	<u>(3,358)</u>	<u>(1,614)</u>	<u>2,792</u>	<u>1,179</u>
7 Total Operating Expense	<u>\$18,608</u>	<u>\$3,262</u>	<u>\$21,870</u>	<u>(\$3,758)</u>	<u>\$18,112</u>	<u>\$3,142</u>	<u>\$21,254</u>
8 Operating Income	<u>(\$1,610)</u>	<u>\$5,629</u>	<u>\$4,019</u>	<u>(\$5,133)</u>	<u>(\$1,114)</u>	<u>\$4,628</u>	<u>\$3,514</u>
9 Rate Base	<u>\$52,524</u>		<u>\$52,524</u>		<u>\$52,524</u>		<u>\$52,524</u>
10 Rate of Return	<u>-3.07%</u>		<u>7.65%</u>		<u>-2.12%</u>		<u>6.69%</u>

AUF/Morningview Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,402</u>	<u>\$22,955</u>	<u>\$44,357</u>	<u>(\$22,955)</u>	<u>\$21,402</u>	<u>\$21,758</u> 101.66%	<u>\$43,160</u>
Operating Expenses							
2 Operation & Maintenance	\$26,552	\$339	\$26,891	\$0	\$26,891		\$26,891
3 Depreciation	8,566	(1,144)	7,422	0	7,422		7,422
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,723	247	3,970	(1,033)	2,937	979	3,916
6 Income Taxes	(5,942)	7,781	1,839	(8,420)	(6,581)	7,819	1,238
7 Total Operating Expense	<u>\$32,899</u>	<u>\$7,223</u>	<u>\$40,122</u>	<u>(\$9,453)</u>	<u>\$30,669</u>	<u>\$8,798</u>	<u>\$39,468</u>
8 Operating Income	<u>(\$11,497)</u>	<u>\$15,732</u>	<u>\$4,235</u>	<u>(\$13,502)</u>	<u>(\$9,267)</u>	<u>\$12,960</u>	<u>\$3,692</u>
9 Rate Base	<u>\$55,194</u>		<u>\$55,194</u>		<u>\$55,194</u>		<u>\$55,194</u>
10 Rate of Return	<u>-20.83%</u>		<u>7.67%</u>		<u>-16.79%</u>		<u>6.69%</u>

AUF/Morningview Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$8,891)</u>	<u>(\$22,955)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$400)</u>	<u>(\$1,033)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$3,358)</u>	<u>(\$8,420)</u>	

AUF/Morningview		Schedule No. 4-A			
Water Monthly Service Rates		Docket No. 060368-WS			
Interim Test Year Ended 12/31/05		Rates	Utility	Utility	Commission
		Effective	Requested	Requested	Approved
		12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$17.95	\$27.91	\$21.38	\$24.18	
3/4"	\$26.92	\$41.86	\$32.07	\$36.26	
1"	\$44.88	\$69.80	\$53.45	\$60.45	
1-1/2"	\$89.76	\$139.59	\$106.89	\$120.91	
2"	\$143.61	\$223.34	\$171.02	\$193.45	
3"	\$287.24	\$446.70	\$342.05	\$386.92	
4"	\$448.79	\$697.94	\$534.45	\$604.54	
6"	\$897.60	\$1,395.93	\$1,068.90	\$1,209.10	
8"	\$1,436.16	\$2,233.47	\$1,710.24	\$1,934.56	
10"	\$2,064.47	\$3,210.61	\$2,458.47	\$2,780.92	
Gallage Charge, per 1,000 Gallons					
Residential					
Block 1	\$3.80	\$5.91	\$2.27	\$5.12	
Block 2	-	-	\$2.84	-	
General Service and Multi-Family	\$3.80	\$5.91	\$2.27	\$5.12	
<u>Private Fire Protection</u>					
Base Facility Charge by Meter Size:					
2"	\$11.96	\$18.60	\$42.76	\$16.11	
3"	\$23.94	\$37.23	\$85.51	\$32.25	
4"	\$37.39	\$58.14	\$133.61	\$50.37	
6"	\$74.81	\$116.34	\$267.23	\$100.77	
8"	\$119.68	\$186.12	\$427.56	\$161.21	
10"	\$172.03	\$267.54	\$614.62	\$231.73	
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>					
3,000 Gallons	\$29.35	\$45.64	\$28.19	\$39.54	
5,000 Gallons	\$36.95	\$57.46	\$32.73	\$49.77	
10,000 Gallons	\$55.95	\$87.01	\$46.36	\$75.37	

AUF/Morningview		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$24.18	\$24.40	\$30.03	\$34.46
3/4"	\$24.18	\$24.40	\$45.05	\$34.46
1"	\$24.18	\$24.40	\$75.09	\$34.46
1-1/2"	\$24.18	\$24.40	\$150.17	\$34.46
2"	\$24.18	\$24.40	\$240.27	\$34.46
3"	\$24.18	\$24.40	\$480.54	\$34.46
4"	\$24.18	\$24.40	\$750.85	\$34.46
6"	\$24.18	\$24.40	\$1,501.70	\$34.46
8"	\$24.18	\$24.40	\$2,402.72	\$34.46
10"	\$24.18	\$24.40	\$3,453.91	\$34.46
Gallonage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$7.50	\$7.57	\$10.97	\$10.69
Residential Flat Rate	\$60.20	\$125.91	\$63.07	\$85.80
<u>General Service and Mutli-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$24.18	\$24.40	\$30.03	\$34.46
3/4"	\$36.29	\$36.62	\$45.05	\$51.72
1"	\$60.47	\$61.02	\$75.09	\$86.18
1-1/2"	\$120.92	\$122.02	\$150.17	\$172.33
2"	\$193.47	\$195.22	\$240.27	\$275.73
3"	\$386.95	\$390.46	\$480.54	\$551.48
4"	\$604.60	\$610.08	\$750.85	\$861.67
6"	\$1,209.22	\$1,220.18	\$1,501.70	\$1,723.37
8"	\$1,934.76	\$1,952.30	\$2,402.72	\$2,757.40
10"	\$2,781.22	\$2,806.43	\$3,453.91	\$3,963.77
Gallonage Charge, per 1,000 Gallons				
	\$9.03	\$9.11	\$13.17	\$12.87
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$46.68	\$47.11	\$62.94	\$66.53
5,000 Gallons	\$61.68	\$62.25	\$84.88	\$87.91
10,000 Gallons	\$69.18	\$69.82	\$95.85	\$98.59
(Wastewater Gallonage Cap - 6,000 Gallons)				

AUF/Oakwood Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$30,108	\$0	\$30,108	\$0	\$30,108
2 Land and Land Rights	1,708	0	1,708	0	1,708
3 Accumulated Depreciation	(25,416)	0	(25,416)	0	(25,416)
4 CIAC	(2,705)	0	(2,705)	0	(2,705)
5 Amortization of CIAC	(665)	0	(665)	0	(665)
6 Working Capital Allowance	<u>22,953</u>	<u>0</u>	<u>22,953</u>	<u>0</u>	<u>22,953</u>
7 Rate Base	<u>\$25,983</u>	<u>\$0</u>	<u>\$25,983</u>	<u>\$0</u>	<u>\$25,983</u>

AUF/Oakwood Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$53,399</u>	<u>\$85,330</u>	<u>\$138,729</u>	<u>(\$85,330)</u>	<u>\$53,399</u>	<u>\$85,829</u> 160.73%	<u>\$139,228</u>
Operating Expenses							
2 Operation & Maintenance	\$127,486	\$1,260	\$128,746	\$0	\$128,746		\$128,746
3 Depreciation	763	0	763	0	763		763
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,537	3,838	7,375	(3,840)	3,535	3,862	7,397
6 Income Taxes	<u>(30,354)</u>	<u>30,891</u>	<u>537</u>	<u>(30,798)</u>	<u>(30,261)</u>	<u>30,844</u>	<u>583</u>
7 Total Operating Expense	<u>\$101,432</u>	<u>\$35,989</u>	<u>\$137,421</u>	<u>(\$34,638)</u>	<u>\$102,783</u>	<u>\$34,706</u>	<u>\$137,489</u>
8 Operating Income	<u>(\$48,033)</u>	<u>\$49,341</u>	<u>\$1,308</u>	<u>(\$50,692)</u>	<u>(\$49,384)</u>	<u>\$51,122</u>	<u>\$1,738</u>
9 Rate Base	<u>\$25,983</u>		<u>\$25,983</u>		<u>\$25,983</u>		<u>\$25,983</u>
10 Rate of Return	<u>-184.86%</u>		<u>5.03%</u>		<u>-190.06%</u>		<u>6.69%</u>

AUF/Oakwood Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$85,330)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$3,840)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$30,798)</u>	<u>N/A</u>	

AUF/Oakwood		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service, and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$27.90	\$39.30	\$14.04
3/4"	\$15.82	\$42.36	\$58.95	\$21.31
1"	\$26.07	\$69.81	\$98.25	\$35.12
1-1/2"	\$52.12	\$139.55	\$196.49	\$70.21
2"	\$83.40	\$223.30	\$314.38	\$112.34
3"	\$166.79	\$446.57	\$628.77	\$224.67
4"	\$260.61	\$697.80	\$982.45	\$351.05
6"	\$521.23	\$1,395.62	\$1,964.90	\$702.12
8"	\$833.97	\$2,232.97	\$3,143.84	\$1,123.39
10"	\$1,198.83	\$3,209.91	\$4,519.27	\$1,614.87
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$2.89	\$7.74	\$8.97	\$3.89
Block 2	-	-	\$11.21	-
General Service and Multi-Family	\$2.89	\$7.74	\$8.97	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$18.61	\$78.60	\$9.36
3"	\$13.90	\$37.22	\$157.19	\$18.72
4"	\$21.72	\$58.16	\$245.61	\$29.26
6"	\$43.42	\$116.27	\$491.23	\$58.49
8"	\$69.50	\$186.08	\$785.96	\$93.62
10"	\$99.90	\$267.50	\$1,129.82	\$134.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	19.09	\$51.12	\$66.21	\$25.71
5,000 Gallons	24.87	\$66.60	\$84.15	\$33.50
10,000 Gallons	39.32	\$105.30	\$137.96	\$52.97

AUF/Ocala Oaks Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$2,402,123	\$0	\$2,402,123	\$0	\$2,402,123
2 Land and Land Rights	109,802	0	109,802	0	109,802
3 Non-used and Useful Components	(301,113)	0	(301,113)	0	(301,113)
4 Accumulated Depreciation	(778,441)	0	(778,441)	0	(778,441)
5 CIAC	(824,553)	0	(824,553)	0	(824,553)
6 Amortization of CIAC	428,809	0	428,809	0	428,809
7 Working Capital Allowance	<u>106,151</u>	<u>0</u>	<u>106,151</u>	<u>0</u>	<u>106,151</u>
8 Rate Base	<u>\$1,142,778</u>	<u>\$0</u>	<u>\$1,142,778</u>	<u>\$0</u>	<u>\$1,142,778</u>

AUF/Ocala Oaks Statement of Water Operations Interim Test Year Ended 12/31/05		Schedule No. 3-A Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$480,838</u>	<u>\$198,033</u>	<u>\$678,871</u>	<u>(\$198,033)</u>	<u>\$480,838</u>	<u>\$190,933</u> 39.71%	<u>\$671,771</u>
Operating Expenses							
2 Operation & Maintenance	\$435,488	\$2,925	\$438,413	\$0	\$438,413		\$438,413
3 Depreciation	83,103	0	83,103	0	83,103		83,103
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	40,881	7,605	48,486	(8,911)	39,575	8,592	48,167
6 Income Taxes	<u>(51,283)</u>	<u>83,985</u>	<u>32,702</u>	<u>(75,675)</u>	<u>(42,973)</u>	<u>68,615</u>	<u>25,642</u>
7 Total Operating Expense	<u>\$508,189</u>	<u>\$94,515</u>	<u>\$602,704</u>	<u>(\$84,586)</u>	<u>\$518,118</u>	<u>\$77,207</u>	<u>\$595,325</u>
8 Operating Income	<u>(\$27,351)</u>	<u>\$103,518</u>	<u>\$76,167</u>	<u>(\$113,447)</u>	<u>(\$37,280)</u>	<u>\$113,726</u>	<u>\$76,447</u>
9 Rate Base	<u>\$1,142,778</u>		<u>\$1,142,778</u>		<u>\$1,142,778</u>		<u>\$1,142,778</u>
10 Rate of Return	<u>-2.39%</u>		<u>6.67%</u>		<u>-3.26%</u>		<u>6.69%</u>

AUF/Ocala Oaks Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$198,033)</u>	\$0	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$8,911)</u>	\$0	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$2,143)</u>	<u>N/A</u>	

AUF/Ocala Oaks		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential and General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$14.42	\$20.79	\$24.12	\$20.21
3/4"	-	-	\$36.18	-
1"	\$35.98	\$51.89	\$60.30	\$50.43
1-1/2"	\$71.90	\$103.68	\$120.61	\$100.77
2"	\$115.04	\$165.89	\$192.97	\$161.24
3"	\$230.04	\$331.72	\$385.94	\$322.42
4"	\$359.42	\$518.29	\$603.03	\$503.76
6"	\$718.41	\$1,035.96	\$1,206.06	\$1,006.92
8"	-	-	\$1,929.69	-
10"	-	-	\$2,773.93	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.23	\$1.77	\$2.44	\$1.72
Block 2	-	-	\$3.04	-
General Service	-	-	\$2.44	-
<u>Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$24.12	-
3/4"	-	-	\$36.18	-
1"	-	-	\$60.30	-
1-1/2"	-	-	\$120.61	-
2"	-	-	\$192.97	-
3"	-	-	\$385.94	-
4"	-	-	\$603.03	-
6"	-	-	\$1,206.06	-
8"	-	-	\$1,929.69	-
10"	-	-	\$2,773.93	-
Gallonage Charge, per 1,000 Gallons				
-	-	-	\$2.44	-
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$48.24	-
3"	-	-	\$96.49	-
4"	-	-	\$150.76	-
6"	-	-	301.52	-
8"	-	-	482.42	-
10"	-	-	693.48	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.11	\$26.10	\$31.44	\$25.38
5,000 Gallons	\$20.57	\$29.64	\$36.32	\$28.83
10,000 Gallons	\$26.72	\$38.49	\$50.92	\$37.45

AUF/Orange Hill - Sugar Creek Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$199,908	\$0	\$199,908	\$0	\$199,908
2 Land and Land Rights	17,232	0	17,232	0	17,232
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(42,712)	0	(42,712)	0	(42,712)
5 CIAC	(19,142)	0	(19,142)	0	(19,142)
6 Amortization of CIAC	6,964	0	6,964	0	6,964
7 Working Capital Allowance	<u>11,988</u>	<u>0</u>	<u>11,988</u>	<u>0</u>	<u>11,988</u>
8 Rate Base	<u>\$174,238</u>	<u>\$0</u>	<u>\$174,238</u>	<u>\$0</u>	<u>\$174,238</u>

AUF/Orange Hill - Sugar Creek Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$49,072</u>	<u>\$35,168</u>	<u>\$84,240</u>	<u>(\$35,168)</u>	<u>\$49,072</u>	<u>\$32,137</u> 65.49%	<u>\$81,209</u>
Operating Expenses							
2 Operation & Maintenance	\$51,851	\$519	\$52,370	\$0	\$52,370		\$52,370
3 Depreciation	6,354	0	6,354	0	6,354		6,354
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,475	1,581	7,056	(1,583)	5,473	1,446	6,920
6 Income Taxes	<u>(5,471)</u>	<u>11,023</u>	<u>5,552</u>	<u>(13,191)</u>	<u>(7,639)</u>	<u>11,549</u>	<u>3,910</u>
7 Total Operating Expense	<u>\$58,209</u>	<u>\$13,123</u>	<u>\$71,332</u>	<u>(\$14,774)</u>	<u>\$56,558</u>	<u>\$12,995</u>	<u>\$69,553</u>
8 Operating Income	<u>(\$9,137)</u>	<u>\$22,045</u>	<u>\$12,908</u>	<u>(\$20,394)</u>	<u>(\$7,486)</u>	<u>\$19,142</u>	<u>\$11,656</u>
9 Rate Base	<u>\$174,238</u>		<u>\$174,238</u>		<u>\$174,238</u>		<u>\$174,238</u>
10 Rate of Return	<u>-5.24%</u>		<u>7.41%</u>		<u>-4.30%</u>		<u>6.69%</u>

AUF/Orange Hill - Sugar Creek Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation		Water	Wastewater
<u>Operating Revenues</u>			
Remove requested final revenue increase		<u>(\$35,168)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above		<u>(\$1,583)</u>	<u>N/A</u>
<u>Income Taxes</u>			
To adjust to test year income tax expense.		<u>(\$13,191)</u>	<u>N/A</u>

AUF/Orange Hill - Sugar Creek		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.09	\$16.36	\$21.75	\$12.24
3/4"	\$9.09	\$16.36	\$32.63	\$12.24
1"	\$23.04	\$41.46	\$54.38	\$31.04
1-1/2"	\$46.07	\$82.93	\$108.76	\$62.06
2"	\$73.69	\$132.63	\$174.01	\$99.26
3"	-	-	\$348.02	-
4"	-	-	\$543.79	-
6"	-	-	\$1,087.57	-
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$1.33	\$2.40	\$2.84	\$1.79
Block 2	-	-	\$3.55	-
General Service and Multi-Family	\$1.33	\$2.40	\$2.84	\$1.79
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$43.50	-
3"	-	-	\$87.01	-
4"	-	-	\$135.95	-
6"	-	-	\$271.89	-
8"	-	-	\$435.03	-
10"	-	-	\$625.36	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$13.08	\$23.56	\$30.27	\$17.62
5,000 Gallons	\$15.74	\$28.36	\$35.95	\$21.20
10,000 Gallons	\$22.39	\$40.36	\$52.99	\$30.16

AUF/Palm Port Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$105,694	\$0	\$105,694	\$0	\$105,694	
2 Land and Land Rights	8,208	0	8,208	0	8,208	
3 Non-used and Useful Components	(276)	0	(276)	0	(276)	
4 Accumulated Depreciation	(41,298)	0	(41,298)	0	(41,298)	
5 CIAC	(19,916)	0	(19,916)	0	(19,916)	
6 Amortization of CIAC	10,050	0	10,050	0	10,050	
7 Working Capital Allowance	<u>11,140</u>	<u>0</u>	<u>11,140</u>	<u>0</u>	<u>11,140</u>	
8 Rate Base	<u>\$73,602</u>	<u>\$0</u>	<u>\$73,602</u>	<u>\$0</u>	<u>\$73,602</u>	

AUF/Palm Port Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$276,149	\$0	\$276,149	\$0	\$276,149
2 Land and Land Rights	10,023	0	10,023	0	10,023
3 Non-used and Useful Components	(13,281)	0	(13,281)	0	(13,281)
4 Accumulated Depreciation	(173,851)	0	(173,851)	0	(173,851)
5 CIAC	(22,530)	0	(22,530)	0	(22,530)
6 Amortization of CIAC	12,928	0	12,928	0	12,928
7 Working Capital Allowance	<u>11,145</u>	<u>0</u>	<u>11,145</u>	<u>0</u>	<u>11,145</u>
8 Rate Base	<u>\$100,583</u>	<u>\$0</u>	<u>\$100,583</u>	<u>\$0</u>	<u>\$100,583</u>

AUF/Palm Port Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$36,805</u>	<u>\$17,581</u>	<u>\$54,386</u>	<u>(\$17,581)</u>	<u>\$36,805</u>	<u>\$57,050</u> 155.01%	<u>\$93,855</u>
Operating Expenses							
2 Operation & Maintenance	<u>\$36,298</u>	<u>\$36,558</u>	<u>\$72,856</u>	<u>\$0</u>	<u>\$72,856</u>		<u>\$72,856</u>
3 Depreciation	<u>2,633</u>	<u>2,623</u>	<u>5,256</u>	<u>0</u>	<u>5,256</u>		<u>5,256</u>
4 Amortization	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
5 Taxes Other Than Income	<u>6,610</u>	<u>782</u>	<u>7,392</u>	<u>(791)</u>	<u>6,601</u>	<u>2,567</u>	<u>9,168</u>
6 Income Taxes	<u>(3,297)</u>	<u>5,656</u>	<u>2,359</u>	<u>(21,209)</u>	<u>(18,850)</u>	<u>20,502</u>	<u>1,652</u>
7 Total Operating Expense	<u>\$42,244</u>	<u>\$45,619</u>	<u>\$87,863</u>	<u>(\$22,001)</u>	<u>\$65,862</u>	<u>\$23,069</u>	<u>\$88,932</u>
8 Operating Income	<u>(\$5,439)</u>	<u>(\$28,038)</u>	<u>(\$33,477)</u>	<u>\$4,420</u>	<u>(\$29,057)</u>	<u>\$33,981</u>	<u>\$4,924</u>
9 Rate Base	<u>\$73,602</u>		<u>\$73,602</u>		<u>\$73,602</u>		<u>\$73,602</u>
10 Rate of Return	<u>-7.39%</u>		<u>-45.48%</u>		<u>-39.48%</u>		<u>6.69%</u>

AUF/Palm Port Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$60,387</u>	<u>\$27,210</u>	<u>\$87,597</u>	<u>(\$27,210)</u>	<u>\$60,387</u>	<u>\$25,247</u> 41.81%	<u>\$85,634</u>
Operating Expenses							
2 Operation & Maintenance	\$57,717	\$402	\$58,119	\$0	\$58,119	\$0	\$58,119
3 Depreciation	13,130	(645)	12,485	0	12,485	0	12,485
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	4,955	1,178	6,133	(1,224)	4,909	1,136	6,045
6 Income Taxes	<u>(5,466)</u>	<u>8,752</u>	<u>3,286</u>	<u>(10,102)</u>	<u>(6,816)</u>	<u>9,073</u>	<u>2,257</u>
7 Total Operating Expense	<u>\$70,336</u>	<u>\$9,687</u>	<u>\$80,023</u>	<u>(\$11,327)</u>	<u>\$68,696</u>	<u>\$10,209</u>	<u>\$78,906</u>
8 Operating Income	<u>(\$9,949)</u>	<u>\$17,523</u>	<u>\$7,574</u>	<u>(\$15,883)</u>	<u>(\$8,309)</u>	<u>\$15,038</u>	<u>\$6,729</u>
9 Rate Base	<u>\$100,583</u>		<u>\$100,583</u>		<u>\$100,583</u>		<u>\$100,583</u>
10 Rate of Return	<u>-9.89%</u>		<u>7.53%</u>		<u>-8.26%</u>		<u>6.69%</u>

AUF/Palm Port Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$17,581)</u>	<u>(\$27,210)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$791)</u>	<u>(\$1,224)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$21,209)</u>	<u>(\$10,102)</u>	

AUF/Palm Port Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.32	\$18.61	\$34.17	\$16.60
3/4"	\$18.47	\$27.89	\$51.25	\$24.88
1"	\$30.77	\$46.48	\$85.42	\$41.45
1-1/2"	\$61.58	\$93.01	\$170.85	\$82.95
2"	\$98.52	\$148.82	\$273.36	\$132.71
3"	\$197.03	\$297.60	\$546.71	\$265.41
4"	\$307.85	\$465.00	\$854.24	\$414.68
6"	\$615.71	\$930.02	\$1,708.48	\$829.38
8"	\$985.13	\$1,488.02	\$2,733.57	\$1,327.01
10"	\$1,416.13	\$2,139.05	\$3,929.50	\$1,907.58
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.34	\$6.56	\$6.97	\$5.85
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$4.34	\$6.56	\$6.97	\$5.85
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$8.21	\$12.41	\$68.34	\$11.06
3"	\$16.41	\$24.79	\$136.68	\$22.10
4"	\$25.65	\$38.75	\$213.56	\$34.55
6"	\$51.31	\$77.51	\$427.12	\$69.12
8"	\$82.09	\$124.00	\$683.39	\$110.58
10"	\$118.01	\$178.25	\$982.38	\$158.96
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$25.34	\$38.29	\$55.08	\$34.15
5,000 Gallons	\$34.02	\$51.41	\$69.02	\$45.86
10,000 Gallons	\$55.72	\$84.21	\$110.83	\$75.11

AUF/Palm Port Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge (All Meter Sizes):				
5/8" x 3/4"	\$20.10	\$29.42	\$66.10	\$28.65
3/4"	\$20.10	\$29.42	\$99.15	\$28.65
1"	\$20.10	\$29.42	\$165.25	\$28.65
1-1/2"	\$20.10	\$29.42	\$330.50	\$28.65
2"	\$20.10	\$29.42	\$528.80	\$28.65
3"	\$20.10	\$29.42	\$1,057.21	\$28.65
4"	\$20.10	\$29.42	\$1,652.51	\$28.65
6"	\$20.10	\$29.42	\$3,305.02	\$28.65
8"	\$20.10	\$29.42	\$5,288.04	\$28.65
10"	\$20.10	\$29.42	\$7,601.55	\$28.65
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.19	\$11.98	\$18.71	\$11.67
Residential Flat Rate	\$50.33	\$73.68	\$138.81	\$71.73
<u>General Service and Multi-Family</u>				
5/8" x 3/4"	\$20.10	\$29.42	\$66.10	\$28.65
3/4"	\$30.18	\$44.17	\$99.15	\$43.01
1"	\$50.30	\$73.63	\$165.25	\$71.69
1-1/2"	\$100.59	\$147.23	\$330.50	\$143.36
2"	\$160.93	\$235.56	\$528.80	\$229.36
3"	\$321.87	\$471.14	\$1,057.61	\$458.73
4"	\$502.91	\$736.13	\$1,652.51	\$716.74
6"	\$1,005.84	\$1,472.29	\$3,305.02	\$1,433.51
8"	\$1,609.35	\$2,335.67	\$5,288.04	\$2,293.63
10"	\$2,313.44	\$3,386.27	\$7,601.55	\$3,297.09
Gallage Charge	\$9.85	\$14.42	\$22.45	\$14.04
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$44.67	\$65.36	\$122.23	\$63.66
5,000 Gallons	\$61.05	\$89.32	\$159.65	\$87.02
6,000 Gallons	\$69.24	\$101.30	\$178.36	\$98.69
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Palm Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$266,100	\$0	\$266,100	\$0	\$266,100
2 Land and Land Rights	23,477	0	23,477	0	23,477
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(133,044)	0	(133,044)	0	(133,044)
5 CIAC	(138,157)	0	(138,157)	0	(138,157)
6 Amortization of CIAC	85,708	0	85,708	0	85,708
7 Working Capital Allowance	<u>125,688</u>	<u>0</u>	<u>125,688</u>	<u>0</u>	<u>125,688</u>
8 Rate Base	<u>\$229,772</u>	<u>\$0</u>	<u>\$229,772</u>	<u>\$0</u>	<u>\$229,772</u>

AUF/Palm Terrace Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$591,519	\$0	\$591,519	\$0	\$591,519
2 Land and Land Rights	70,890	0	70,890	0	70,890
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(322,063)	0	(322,063)	0	(322,063)
5 CIAC	(343,113)	0	(343,113)	0	(343,113)
6 Amortization of CIAC	281,722	0	281,722	0	281,722
7 Working Capital Allowance	<u>110,568</u>	<u>0</u>	<u>110,568</u>	<u>0</u>	<u>110,568</u>
8 Rate Base	<u>\$389,523</u>	<u>\$0</u>	<u>\$389,523</u>	<u>\$0</u>	<u>\$389,523</u>

AUF/Palm Terrace Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$329,163</u>	<u>\$168,055</u>	<u>\$497,218</u>	<u>(\$168,055)</u>	<u>\$329,163</u>	<u>\$168,090</u> 51.07%	<u>\$497,253</u>
Operating Expenses							
2 Operation & Maintenance	\$440,509	\$2,482	\$442,991	\$0	\$442,991		\$442,991
3 Depreciation	5,463	0	5,463	0	5,463		5,463
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	20,714	7,557	28,271	(7,562)	20,709	7,564	28,273
6 Income Taxes	<u>(53,273)</u>	<u>59,420</u>	<u>6,147</u>	<u>(61,397)</u>	<u>(55,250)</u>	<u>60,406</u>	<u>5,156</u>
7 Total Operating Expense	<u>\$413,413</u>	<u>\$69,459</u>	<u>\$482,872</u>	<u>(\$68,960)</u>	<u>\$413,912</u>	<u>\$67,970</u>	<u>\$481,882</u>
8 Operating Income	<u>(\$84,250)</u>	<u>\$98,596</u>	<u>\$14,346</u>	<u>(\$99,095)</u>	<u>(\$84,749)</u>	<u>\$100,120</u>	<u>\$15,371</u>
9 Rate Base	<u>\$229,772</u>		<u>\$229,772</u>		<u>\$229,772</u>		<u>\$229,772</u>
10 Rate of Return	<u>-36.67%</u>		<u>6.24%</u>		<u>-36.88%</u>		<u>6.69%</u>

AUF/Palm Terrace Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$397,607</u>	<u>(\$101,486)</u>	<u>\$296,121</u>	<u>\$101,486</u>	<u>\$397,607</u>	<u>(\$100,817)</u> -25.36%	<u>\$296,790</u>
Operating Expenses							
2 Operation & Maintenance	\$223,027	(\$1,499)	\$221,528	\$0	\$221,528		\$221,528
3 Depreciation	6,288	0	6,288	0	6,288		6,288
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	33,617	(4,564)	29,053	4,567	33,620	(4,537)	29,083
6 Income Taxes	<u>52,026</u>	<u>(40,178)</u>	<u>11,848</u>	<u>35,039</u>	<u>46,887</u>	<u>(36,230)</u>	<u>10,657</u>
7 Total Operating Expense	<u>\$314,958</u>	<u>(\$46,241)</u>	<u>\$268,717</u>	<u>\$39,606</u>	<u>\$308,323</u>	<u>(\$40,767)</u>	<u>\$267,556</u>
8 Operating Income	<u>\$82,649</u>	<u>(\$55,245)</u>	<u>\$27,404</u>	<u>\$61,880</u>	<u>\$89,284</u>	<u>(\$60,050)</u>	<u>\$29,234</u>
9 Rate Base	<u>\$389,523</u>		<u>\$389,523</u>		<u>\$389,523</u>		<u>\$389,523</u>
10 Rate of Return	<u>21.22%</u>		<u>7.04%</u>		<u>22.92%</u>		<u>7.51%</u>

AUF/Palm Terrace Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	(\$168,055)	\$101,486	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	(\$7,562)	\$4,567	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	(\$61,397)	\$35,039	

AUF/Palm Terrace		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$16.13	\$18.52	\$14.04
3/4"	\$15.62	\$24.19	\$27.78	\$21.04
1"	\$26.07	\$40.37	\$46.30	\$35.12
1-1/2"	\$52.12	\$80.70	\$92.60	\$70.21
2"	\$83.40	\$129.13	\$148.16	\$112.34
3"	\$166.79	\$258.24	\$296.33	\$224.67
4"	\$260.61	\$403.51	\$463.01	\$351.05
6"	\$521.23	\$807.04	\$926.03	\$702.12
8"	\$833.97	\$1,291.24	\$1,481.65	\$1,123.39
10"	\$1,198.83	\$1,856.18	\$2,129.87	\$1,614.87
Gallonge Charge, per 1,000 Gallons				
Block 1	\$2.89	\$4.48	\$3.93	\$3.89
Block 2	-	-	\$4.92	-
General Service and Multi-Family	\$2.89	\$4.48	\$3.93	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$10.76	\$37.04	\$9.36
3"	\$13.90	\$21.52	\$74.08	\$18.72
4"	\$21.72	\$33.63	\$115.75	\$29.26
6"	\$43.42	\$67.23	\$231.51	\$58.49
8"	\$69.50	\$107.60	\$370.41	\$93.62
10"	\$99.90	\$154.68	\$532.47	\$134.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$19.09	\$29.57	#REF!	\$25.71
5,000 Gallons	\$24.87	\$38.53	#REF!	\$33.50
10,000 Gallons	\$39.32	\$60.93	#REF!	\$52.97

AUF/Palm Terrace		Schedule No. 4-B			
Wastewater Monthly Service Rates		Docket No. 060368-WS			
Interim Test Year Ended 12/31/05		Rates	Utility	Utility	Commission
		Effective	Requested	Requested	Approved
		12/31/2005	Interim	Final	Interim
<u>Residential</u>					
Base Facility Charge All Meter Sizes:					
5/8" x 3/4"	\$18.88	\$14.19	\$16.90	\$26.91	\$26.91
3/4"	\$18.88	\$14.19	\$25.35	\$26.91	\$26.91
1"	\$18.88	\$14.19	\$42.25	\$26.91	\$26.91
1-1/2"	\$18.88	\$14.19	\$84.50	\$26.91	\$26.91
2"	\$18.88	\$14.19	\$135.20	\$26.91	\$26.91
3"	\$18.88	\$14.19	\$270.40	\$26.91	\$26.91
4"	\$18.88	\$14.19	\$422.50	\$26.91	\$26.91
6"	\$18.88	\$14.19	\$845.00	\$26.91	\$26.91
8"	\$18.88	\$14.19	\$1,352.00	\$26.91	\$26.91
10"	\$18.88	\$14.19	\$1,943.49	\$26.91	\$26.91
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)					
	\$4.14	\$3.11	\$5.84	\$5.90	\$5.90
Residential Flat Rate	\$32.07	\$24.10	\$35.49	\$45.71	\$45.71
<u>General Service</u>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$18.88	\$14.19	\$16.90	\$26.91	\$26.91
3/4"	\$28.32	\$21.29	\$25.35	\$40.36	\$40.36
1"	\$47.19	\$35.47	\$42.25	\$67.25	\$67.25
1-1/2"	\$94.38	\$70.93	\$84.50	\$134.51	\$134.51
2"	\$151.01	\$113.49	\$135.20	\$215.22	\$215.22
3"	\$302.00	\$226.96	\$270.40	\$430.41	\$430.41
4"	\$471.89	\$354.63	\$422.50	\$672.53	\$672.53
6"	\$943.78	\$709.26	\$845.00	\$1,345.07	\$1,345.07
8"	\$1,510.04	\$1,134.81	\$1,352.00	\$2,152.09	\$2,152.09
10"	\$2,170.67	\$1,631.27	\$1,943.49	\$3,093.62	\$3,093.62
Gallage Charge, per 1,000 Gallons					
	\$4.95	\$3.72	\$7.01	\$7.05	\$7.05
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>					
3,000 Gallons	\$31.30	\$23.52	\$34.42	\$44.61	\$44.61
5,000 Gallons	\$39.58	\$29.74	\$46.10	\$56.41	\$56.41
10,000 Gallons	\$60.28	\$45.29	\$51.94	\$85.91	\$85.91
(Wastewater Gallage Cap - 6,000 Gallons)					

AUF/Palms Mobile Home Park Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$108,166	\$0	\$108,166	\$0	\$108,166
2 Land and Land Rights	1,360	0	1,360	0	1,360
3 Non-used and Useful Components	(697)	0	(697)	0	(697)
4 Accumulated Depreciation	(47,263)	0	(47,263)	0	(47,263)
5 CIAC	(4,396)	0	(4,396)	0	(4,396)
6 Amortization of CIAC	2,405	0	2,405	0	2,405
7 Working Capital Allowance	<u>6,276</u>	<u>0</u>	<u>6,276</u>	<u>0</u>	<u>6,276</u>
8 Rate Base	<u>\$65,851</u>	<u>\$0</u>	<u>\$65,851</u>	<u>\$0</u>	<u>\$65,851</u>

AUF/Palms Mobile Home Park Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$10,654</u>	<u>\$21,773</u>	<u>\$32,427</u>	<u>(\$21,773)</u>	<u>\$10,654</u>	<u>\$20,439</u> 191.84%	<u>\$31,093</u>
Operating Expenses							
2 Operation & Maintenance	\$17,806	\$322	\$18,128	\$0	\$18,128		\$18,128
3 Depreciation	4,096	(43)	4,053	0	4,053		4,053
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,131	958	3,089	(980)	2,109	920	3,029
6 Income Taxes	<u>(5,109)</u>	<u>7,278</u>	<u>2,169</u>	<u>(8,036)</u>	<u>(5,867)</u>	<u>7,345</u>	<u>1,478</u>
7 Total Operating Expense	<u>\$18,924</u>	<u>\$8,515</u>	<u>\$27,439</u>	<u>(\$9,016)</u>	<u>\$18,423</u>	<u>\$8,265</u>	<u>\$26,688</u>
8 Operating Income	<u>(\$8,270)</u>	<u>\$13,258</u>	<u>\$4,988</u>	<u>(\$12,757)</u>	<u>(\$7,769)</u>	<u>\$12,174</u>	<u>\$4,405</u>
9 Rate Base	<u>\$65,851</u>		<u>\$65,851</u>		<u>\$65,851</u>		<u>\$65,851</u>
10 Rate of Return	<u>-12.56%</u>		<u>7.57%</u>		<u>-11.80%</u>		<u>6.69%</u>

AUF/Palms Mobile Home Park Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$21,773)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$980)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$8,036)</u>	<u>N/A</u>	

AUF/Palms Mobile Home Park		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.41	\$23.08	\$21.38	\$9.98
3/4"	\$11.14	\$34.67	\$32.07	\$15.01
1"	\$18.54	\$57.72	\$53.45	\$24.97
1-1/2"	\$37.10	\$115.53	\$106.89	\$49.98
2"	\$59.34	\$184.79	\$171.02	\$79.93
3"	\$118.69	\$369.58	\$342.05	\$159.88
4"	\$185.46	\$577.51	\$534.45	\$249.82
6"	\$370.91	\$1,154.99	\$1,068.90	\$499.63
8"	\$593.46	\$1,848.00	\$1,710.24	\$799.41
10"	\$853.08	\$2,656.45	\$2,458.47	\$1,149.13
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.86	\$15.14	\$2.27	\$6.55
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$4.86	\$15.14	\$2.27	\$6.55
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$4.96	\$15.44	\$42.76	\$6.68
3"	\$9.89	\$30.80	\$85.51	\$13.32
4"	\$15.45	\$48.11	\$133.61	\$20.81
6"	\$30.91	\$96.24	\$267.23	\$41.64
8"	\$49.46	\$154.02	\$427.56	\$66.62
10"	\$71.09	\$221.36	\$614.62	\$95.76
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.99	\$68.50	\$28.19	\$29.62
5,000 Gallons	\$31.71	\$98.78	\$32.73	\$42.71
10,000 Gallons	\$56.01	\$174.48	\$46.36	\$75.45

AUF/Park Manor Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$53,811	\$0	\$53,811	\$0	\$53,811
2 Land and Land Rights	1,011	0	1,011	0	1,011
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(32,993)	0	(32,993)	0	(32,993)
5 CIAC	(724)	0	(724)	0	(724)
6 Amortization of CIAC	654	0	654	0	654
7 Working Capital Allowance	<u>3,375</u>	<u>0</u>	<u>3,375</u>	<u>0</u>	<u>3,375</u>
8 Rate Base	<u>\$25,134</u>	<u>\$0</u>	<u>\$25,134</u>	<u>\$0</u>	<u>\$25,134</u>

AUF/Park Manor Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>18,497</u>	<u>12,388</u>	<u>30,885</u>	<u>(12,388)</u>	<u>18,497</u>	<u>11,907</u> 64.37%	<u>30,404</u>
Operating Expenses							
2 Operation & Maintenance	23,815	183	23,998	0	23,998		23,998
3 Depreciation	2,175	0	2,175	0	2,175		2,175
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,450	557	2,007	(557)	1,450	536	1,985
6 Income Taxes	<u>(3,454)</u>	<u>4,277</u>	<u>823</u>	<u>(4,538)</u>	<u>(3,715)</u>	<u>4,279</u>	<u>564</u>
7 Total Operating Expense	<u>23,986</u>	<u>5,017</u>	<u>29,003</u>	<u>(5,095)</u>	<u>23,908</u>	<u>4,815</u>	<u>28,722</u>
8 Operating Income	<u>(5,489)</u>	<u>7,371</u>	<u>1,882</u>	<u>(7,293)</u>	<u>(5,411)</u>	<u>7,092</u>	<u>1,681</u>
9 Rate Base	<u>25,134</u>		<u>25,134</u>		<u>25,134</u>		<u>25,134</u>
10 Rate of Return	<u>-21.84%</u>		<u>7.49%</u>		<u>-21.53%</u>		<u>6.69%</u>

AUF/ Park Manor Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	N/A	<u>(\$12,388)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	N/A	<u>(\$557)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	N/A	<u>(\$4,538)</u>	

AUF/Park Manor Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/05	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$29.53	\$49.76	\$66.10	\$42.09
3/4"	\$29.53	\$49.76	\$99.15	\$42.09
1"	\$29.53	\$49.76	\$165.25	\$42.09
1-1/2"	\$29.53	\$49.76	\$330.50	\$42.09
2"	\$29.53	\$49.76	\$528.80	\$42.09
3"	\$29.53	\$49.76	\$1,057.61	\$42.09
4"	\$29.53	\$49.76	\$1,652.51	\$42.09
6"	\$29.53	\$49.76	\$3,305.02	\$42.09
8"	\$29.53	\$49.76	\$5,288.04	\$42.09
10'	\$29.53	\$49.76	\$7,601.55	\$42.09
Gallage Charge, per 1,000 Gallons (6,000 gallon cap)	\$5.90	\$9.93	\$18.71	\$8.41
Residential Flat Rate	\$48.92	\$82.42	\$138.81	\$69.72
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$29.53	\$49.76	\$66.10	\$42.09
3/4"	\$44.28	\$74.60	\$99.15	\$63.11
1"	\$73.82	\$124.38	\$165.25	\$105.21
1-1/2"	\$147.63	\$248.74	\$330.50	\$210.40
2"	\$236.22	\$398.00	\$528.80	\$336.66
3"	\$472.44	\$796.00	\$1,057.61	\$673.32
4"	\$738.19	\$1,243.76	\$1,652.51	\$1,052.06
6"	\$1,476.35	\$2,487.47	\$3,305.02	\$2,104.08
8"	\$2,362.17	\$3,979.96	\$5,288.04	\$3,366.54
10'	\$3,395.62	\$5,721.21	\$7,601.55	\$4,839.40
Gallage Charge, per 1,000 Gallons	\$7.07	\$11.91	\$22.45	\$10.08
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$47.23	\$79.55	\$122.23	\$67.32
5,000 Gallons	\$59.03	\$99.41	\$159.65	\$84.14
6,000 Gallons (Wastewater Gallage Cap - 6,000 Gallons)	\$64.93	\$109.34	\$178.36	\$92.56

AUF/Picciola Island Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$121,191	\$0	\$121,191	\$0	\$121,191
2 Land and Land Rights	3,481	0	3,481	0	3,481
3 Non-used and Useful Components	(2,633)	0	(2,633)	0	(2,633)
4 Accumulated Depreciation	(64,939)	0	(64,939)	0	(64,939)
5 CIAC	(45,069)	0	(45,069)	0	(45,069)
6 Amortization of CIAC	26,741	0	26,741	0	26,741
7 Working Capital Allowance	<u>17,183</u>	<u>0</u>	<u>17,183</u>	<u>0</u>	<u>17,183</u>
8 Rate Base	<u>\$55,955</u>	<u>\$0</u>	<u>\$55,955</u>	<u>\$0</u>	<u>\$55,955</u>

AUF/Picciola Island Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$45,876</u>	<u>(\$2,870)</u>	<u>\$43,006</u>	<u>\$2,870</u>	<u>\$45,876</u>	<u>(\$2,727)</u> -5.94%	<u>\$43,149</u>
Operating Expenses							
2 Operation & Maintenance	\$31,928	(\$42)	\$31,886	\$0	\$31,886		\$31,886
3 Depreciation	2,013	(149)	1,864	0	1,864		1,864
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,877	(215)	3,662	129	3,791	(123)	3,668
6 Income Taxes	<u>3,307</u>	<u>(1,633)</u>	<u>1,674</u>	<u>837</u>	<u>2,511</u>	<u>(980)</u>	<u>1,531</u>
7 Total Operating Expense	<u>\$41,125</u>	<u>(\$2,039)</u>	<u>\$39,086</u>	<u>\$966</u>	<u>\$40,052</u>	<u>(\$1,103)</u>	<u>\$38,949</u>
8 Operating Income	<u>\$4,751</u>	<u>(\$831)</u>	<u>\$3,920</u>	<u>\$1,904</u>	<u>\$5,824</u>	<u>(\$1,624)</u>	<u>\$4,199</u>
9 Rate Base	<u>\$55,955</u>		<u>\$55,955</u>		<u>\$55,955</u>		<u>\$55,955</u>
10 Rate of Return	<u>8.49%</u>		<u>7.01%</u>		<u>10.41%</u>		<u>7.51%</u>

AUF/Picciola Island Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>\$2,870</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>\$129</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$837</u>	<u>N/A</u>	

AUF/Picciola Island		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$9.96	\$21.38	\$14.04
3/4"	\$15.62	\$14.93	\$32.07	\$21.04
1"	\$26.07	\$24.92	\$53.45	\$35.12
1-1/2"	\$52.12	\$49.81	\$106.89	\$70.21
2"	\$83.40	\$79.70	\$171.02	\$112.34
3"	\$166.79	\$159.40	\$342.05	\$224.67
4"	\$260.61	\$249.07	\$534.45	\$351.05
6"	\$521.23	\$498.15	\$1,068.90	\$702.12
8"	\$833.97	\$797.04	\$1,710.24	\$1,123.39
10"	\$1,198.83	\$1,145.75	\$2,458.47	\$1,614.87
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$2.76	\$2.27	\$3.89
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.89	\$2.76	\$2.27	\$3.89
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$6.64	\$42.76	\$9.36
3"	\$13.90	\$13.28	\$85.51	\$18.72
4"	\$21.72	\$20.76	\$133.61	\$29.26
6"	\$43.42	\$41.50	\$267.23	\$58.49
8"	\$69.50	\$66.42	\$427.56	\$93.62
10"	\$99.90	\$95.48	\$614.62	\$134.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$19.09	\$18.24	\$28.19	\$25.71
5,000 Gallons	\$24.87	\$23.76	\$32.73	\$33.50
10,000 Gallons	\$39.32	\$37.56	\$46.36	\$52.97

AUF/Piney Woods Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$379,107	\$0	\$379,107	\$0	\$379,107
2 Land and Land Rights	1,867	0	1,867	0	1,867
3 Non-used and Useful Components	(6,097)	0	(6,097)	0	(6,097)
4 Accumulated Depreciation	(139,574)	0	(139,574)	0	(139,574)
5 CIAC	(17,466)	0	(17,466)	0	(17,466)
6 Amortization of CIAC	5,676	0	5,676	0	5,676
7 Working Capital Allowance	<u>17,921</u>	<u>0</u>	<u>17,921</u>	<u>0</u>	<u>17,921</u>
8 Rate Base	<u>\$241,434</u>	<u>\$0</u>	<u>\$241,434</u>	<u>\$0</u>	<u>\$241,434</u>

AUF/Piney Woods Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$72,803</u>	<u>\$15,613</u>	<u>\$88,416</u>	<u>(\$15,613)</u>	<u>\$72,803</u>	<u>\$10,506</u> 14.43%	<u>\$83,309</u>
Operating Expenses							
2 Operation & Maintenance	\$42,086	\$231	\$42,317	\$0	\$42,317		\$42,317
3 Depreciation	11,008	(219)	10,789	0	10,789		10,789
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	8,273	592	8,865	(703)	8,162	473	8,635
6 Income Taxes	<u>4,747</u>	<u>3,262</u>	<u>8,009</u>	<u>(6,367)</u>	<u>1,642</u>	<u>3,776</u>	<u>5,417</u>
7 Total Operating Expense	<u>\$66,114</u>	<u>\$3,866</u>	<u>\$69,980</u>	<u>(\$7,070)</u>	<u>\$62,910</u>	<u>\$4,248</u>	<u>\$67,159</u>
8 Operating Income	<u>\$6,689</u>	<u>\$11,747</u>	<u>\$18,436</u>	<u>(\$8,543)</u>	<u>\$9,893</u>	<u>\$6,258</u>	<u>\$16,151</u>
9 Rate Base	<u>\$241,434</u>		<u>\$241,434</u>		<u>\$241,434</u>		<u>\$241,434</u>
10 Rate of Return	<u>2.77%</u>		<u>7.64%</u>		<u>4.10%</u>		<u>6.69%</u>

AUF/Piney Woods Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$15,613)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$703)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$6,367)</u>	<u>N/A</u>	

AUF/Piney Woods		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.01	\$19.85	\$21.38	\$21.57
3/4"	\$24.00	\$29.75	\$32.07	\$32.33
1"	\$40.00	\$49.60	\$53.45	\$53.88
1-1/2"	\$79.97	\$99.15	\$106.89	\$107.72
2"	\$127.96	\$158.66	\$171.02	\$172.37
3"	\$255.92	\$317.31	\$342.05	\$344.73
4"	\$399.88	\$495.82	\$534.45	\$538.65
6"	\$799.77	\$991.63	\$1,068.90	\$1,077.32
8"	\$1,279.61	\$1,586.59	\$1,710.24	\$1,723.68
10"	\$1,839.46	\$2,280.76	\$2,458.47	\$2,477.82
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.67	\$3.31	\$2.27	\$3.60
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.67	\$3.31	\$2.27	\$3.60
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$10.66	\$13.22	\$42.76	\$14.36
3"	\$21.31	\$26.43	\$85.51	\$28.71
4"	\$33.32	\$41.31	\$133.61	\$44.88
6"	\$66.64	\$82.62	\$267.23	\$89.77
8"	\$106.64	\$132.22	\$427.56	\$143.65
10"	\$153.30	\$190.07	\$614.62	\$206.50
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$24.02	\$29.78	\$28.19	\$32.36
5,000 Gallons	\$29.36	\$36.40	\$32.73	\$39.55
10,000 Gallons	\$42.71	\$52.95	\$46.36	\$57.53

AUF/Pomona Park Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	416,742	0	416,742	0	416,742	
2 Land and Land Rights	7,229	0	7,229	0	7,229	
3 Non-used and Useful Components	(149,513)	0	(149,513)	0	(149,513)	
4 Accumulated Depreciation	(88,950)	0	(88,950)	0	(88,950)	
5 CIAC	(22,543)	0	(22,543)	0	(22,543)	
6 Amortization of CIAC	8,811	0	8,811	0	8,811	
7 Working Capital Allowance	<u>19,365</u>	<u>0</u>	<u>19,365</u>	<u>0</u>	<u>19,365</u>	
8 Rate Base	<u>191,141</u>	<u>0</u>	<u>191,141</u>	<u>0</u>	<u>191,141</u>	

AUF/Pomona Park Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$64,114</u>	<u>\$15,275</u>	<u>\$79,389</u>	<u>(\$15,275)</u>	<u>\$64,114</u>	<u>\$11,455</u> 17.87%	<u>\$75,569</u>
Operating Expenses							
2 Operation & Maintenance	\$44,813	\$226	\$45,039	\$0	\$45,039	\$0	\$45,039
3 Depreciation	11,256	(3,536)	7,720	0	7,720	0	7,720
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	6,194	(287)	5,907	(687)	5,220	515	5,735
6 Income Taxes	<u>4,060</u>	<u>2,206</u>	<u>6,266</u>	<u>(6,094)</u>	<u>172</u>	<u>4,117</u>	<u>4,289</u>
7 Total Operating Expense	<u>\$66,323</u>	<u>(\$1,391)</u>	<u>\$64,932</u>	<u>(\$6,781)</u>	<u>\$58,151</u>	<u>\$4,632</u>	<u>\$62,783</u>
8 Operating Income	<u>(\$2,209)</u>	<u>\$16,666</u>	<u>\$14,457</u>	<u>(\$8,494)</u>	<u>\$5,963</u>	<u>\$6,823</u>	<u>\$12,786</u>
9 Rate Base	<u>\$191,141</u>		<u>\$191,141</u>		<u>\$191,141</u>		<u>\$191,141</u>
10 Rate of Return	<u>-1.16%</u>		<u>7.56%</u>		<u>3.12%</u>		<u>6.69%</u>

AUF/Pomona Park Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$15,275)</u>	N/A	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>(\$687)</u>	N/A	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$6,094)</u>	N/A	

AUF/Pomona Park		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, Commercial and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.01	\$20.25	\$34.17	\$21.57
3/4"	\$24.00	\$30.36	\$51.25	\$32.33
1"	\$40.00	\$50.61	\$85.42	\$53.88
1-1/2"	\$79.97	\$101.17	\$170.85	\$107.72
2"	\$127.96	\$161.89	\$273.36	\$172.37
3"	\$255.92	\$323.78	\$546.71	\$344.73
4"	\$399.88	\$505.93	\$854.24	\$538.65
6"	\$799.77	\$1,011.85	\$1,708.48	\$1,077.32
8"	\$1,279.61	\$1,618.94	\$2,733.57	\$1,723.68
10"	\$1,839.46	\$2,327.27	\$3,929.50	\$2,477.82
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.67	\$3.37	\$6.97	\$3.60
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$2.67	\$3.37	\$6.97	\$3.60
<u>Private Fire Protection</u>				
-				
Base Facility Charge by Meter Size:				
2"	\$10.66	\$13.49	\$68.34	\$14.36
3"	\$21.32	\$26.97	\$136.68	\$28.72
4"	\$33.32	\$42.15	\$213.56	\$44.88
6"	\$66.64	\$84.31	\$427.12	\$89.77
8"	\$106.64	\$134.92	\$683.39	\$143.65
10"	\$153.30	\$193.95	\$982.38	\$206.50
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$24.02	\$30.36	\$55.08	\$32.35
5,000 Gallons	\$29.36	\$37.10	\$69.02	\$39.53
10,000 Gallons	\$42.71	\$53.95	\$110.83	\$57.49

AUF/Quail Ridge Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$156,704	\$0	\$156,704	\$0	\$156,704
2 Land and Land Rights	3,804	0	3,804	0	3,804
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(40,593)	0	(40,593)	0	(40,593)
5 CIAC	(94,774)	0	(94,774)	0	(94,774)
6 Amortization of CIAC	12,320	0	12,320	0	12,320
7 Working Capital Allowance	<u>5,590</u>	<u>0</u>	<u>5,590</u>	<u>0</u>	<u>5,590</u>
8 Rate Base	<u>\$43,051</u>	<u>\$0</u>	<u>\$43,051</u>	<u>\$0</u>	<u>\$43,051</u>

AUF/Quail Ridge Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$39,355</u>	<u>(\$9,193)</u>	<u>\$30,162</u>	<u>\$9,193</u>	<u>\$39,355</u>	<u>(\$9,177)</u> -23.32%	<u>\$30,178</u>
Operating Expenses							
2 Operation & Maintenance	\$21,112	(\$136)	\$20,976	\$0	\$20,976		\$20,976
3 Depreciation	660	0	660	0	660		660
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,545	(413)	4,132	414	4,546	(413)	4,133
6 Income Taxes	<u>5,842</u>	<u>(4,527)</u>	<u>1,315</u>	<u>3,161</u>	<u>4,476</u>	<u>(3,298)</u>	<u>1,178</u>
7 Total Operating Expense	<u>\$32,159</u>	<u>(\$5,076)</u>	<u>\$27,083</u>	<u>\$3,575</u>	<u>\$30,658</u>	<u>(\$3,711)</u>	<u>\$26,947</u>
8 Operating Income	<u>\$7,196</u>	<u>(\$4,117)</u>	<u>\$3,079</u>	<u>\$5,618</u>	<u>\$8,697</u>	<u>(\$5,466)</u>	<u>\$3,231</u>
9 Rate Base	<u>\$43,051</u>		<u>\$43,051</u>		<u>\$43,051</u>		<u>\$43,051</u>
10 Rate of Return	<u>16.72%</u>		<u>7.15%</u>		<u>20.20%</u>		<u>7.51%</u>

AUF/Quail Ridge Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>\$9,193</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>\$414</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$3,161</u>	<u>N/A</u>	

AUF/Quail Ridge		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$21.43	\$16.67	\$21.38	\$28.87
3/4"	\$32.16	\$25.02	\$32.07	\$43.32
1"	\$53.60	\$41.69	\$53.45	\$72.20
1-1/2"	\$107.19	\$83.37	\$106.89	\$144.39
2"	\$171.52	\$133.41	\$171.02	\$231.04
3"	\$343.01	\$266.80	\$342.05	\$462.05
4"	\$535.96	\$416.87	\$534.45	\$721.96
6"	\$1,071.92	\$833.75	\$1,068.90	\$1,443.91
8"	\$1,715.06	\$1,333.99	\$1,710.24	\$2,310.25
10"	\$2,465.42	\$1,917.62	\$2,458.47	\$3,321.01
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.45	\$2.68	\$2.27	\$4.65
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$3.45	\$2.68	\$2.27	\$4.65
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$14.30	\$11.12	\$42.76	\$19.26
3"	\$28.58	\$22.23	\$85.51	\$38.50
4"	\$44.67	\$34.74	\$133.61	\$60.17
6"	\$89.31	\$69.46	\$267.23	\$120.30
8"	\$142.93	\$111.17	\$427.56	\$192.53
10"	\$205.47	\$159.82	\$614.62	\$276.78
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$31.78	\$24.71	\$28.19	\$42.81
5,000 Gallons	\$38.68	\$30.07	\$32.73	\$52.10
10,000 Gallons	\$55.93	\$43.47	\$46.36	\$75.34

AUF/Ravenwood Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$39,894	\$0	\$39,894	\$0	\$39,894
2 Land and Land Rights	368	0	368	0	368
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(15,608)	0	(15,608)	0	(15,608)
5 CIAC	(11,991)	0	(11,991)	0	(11,991)
6 Amortization of CIAC	11,511	0	11,511	0	11,511
7 Working Capital Allowance	<u>3,086</u>	<u>0</u>	<u>3,086</u>	<u>0</u>	<u>3,086</u>
8 Rate Base	<u>\$27,260</u>	<u>\$0</u>	<u>\$27,260</u>	<u>\$0</u>	<u>\$27,260</u>

AUF/Ravenwood Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$13,226</u>	<u>\$6,609</u>	<u>\$19,835</u>	<u>(\$6,609)</u>	<u>\$13,226</u>	<u>\$6,102</u> 46.14%	<u>\$19,328</u>
Operating Expenses							
2 Operation & Maintenance	\$13,816	\$98	\$13,914	\$0	\$13,914		\$13,914
3 Depreciation	1,544	0	1,544	0	1,544		1,544
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,161	297	1,458	(297)	1,161	275	1,435
6 Income Taxes	<u>(1,312)</u>	<u>2,196</u>	<u>884</u>	<u>(2,465)</u>	<u>(1,581)</u>	<u>2,193</u>	<u>612</u>
7 Total Operating Expense	<u>\$15,209</u>	<u>\$2,591</u>	<u>\$17,800</u>	<u>(\$2,763)</u>	<u>\$15,037</u>	<u>\$2,468</u>	<u>\$17,505</u>
8 Operating Income	<u>(\$1,983)</u>	<u>\$4,018</u>	<u>\$2,035</u>	<u>(\$3,846)</u>	<u>(\$1,811)</u>	<u>\$3,635</u>	<u>\$1,824</u>
9 Rate Base	<u>\$27,260</u>		<u>\$27,260</u>		<u>\$27,260</u>		<u>\$27,260</u>
10 Rate of Return	<u>-7.27%</u>		<u>7.47%</u>		<u>-6.64%</u>		<u>6.69%</u>

AUF/Ravenwood Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$6,609)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$297)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$2,465)</u>	<u>N/A</u>	

AUF/Ravenwood		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.70	\$20.16	\$21.38	\$18.75
3/4"	\$19.05	\$30.24	\$32.07	\$28.12
1"	\$31.73	\$50.34	\$53.45	\$46.84
1-1/2"	\$63.48	\$98.23	\$106.89	\$93.71
2"	\$101.55	\$157.13	\$171.02	\$149.90
3"	\$203.09	\$314.26	\$342.05	\$299.79
4"	\$317.32	\$491.01	\$534.45	\$468.41
6"	\$634.65	\$982.05	\$1,068.90	\$936.84
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallonage Charge, per 1,000 Gallons				
Block 1	\$1.79	\$2.85	\$2.27	\$2.64
Block 2	-	-	\$2.84	-
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.38	-
3/4"	-	-	\$32.07	-
1"	-	-	\$53.45	-
1-1/2"	-	-	\$106.89	-
2"	-	-	\$171.02	-
3"	-	-	\$342.05	-
4"	-	-	\$534.45	-
6"	-	-	\$1,068.90	-
8"	-	-	\$1,710.24	-
10"	-	-	\$2,458.47	-
Gallonage Charge, per 1,000 Gallons				
-	-	-	\$2.27	-
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.76	-
3"	-	-	\$85.51	-
4"	-	-	\$133.61	-
6"	-	-	\$267.23	-
8"	-	-	\$427.56	-
10"	-	-	\$614.62	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.07	\$28.71	\$28.19	\$26.67
5,000 Gallons	\$21.65	\$34.41	\$32.73	\$31.96
10,000 Gallons	\$30.60	\$48.66	\$46.36	\$45.17

AUF/River Grove Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$126,561	\$0	\$126,561	\$0	\$126,561
2 Land and Land Rights	3,511	0	3,511	0	3,511
3 Non-used and Useful Components	(4,288)	0	(4,288)	0	(4,288)
4 Accumulated Depreciation	(74,823)	0	(74,823)	0	(74,823)
5 CIAC	(27,488)	0	(27,488)	0	(27,488)
6 Amortization of CIAC	23,885	0	23,885	0	23,885
7 Working Capital Allowance	<u>11,034</u>	<u>0</u>	<u>11,034</u>	<u>0</u>	<u>11,034</u>
8 Rate Base	<u>\$58,392</u>	<u>\$0</u>	<u>\$58,392</u>	<u>\$0</u>	<u>\$58,392</u>

AUF/River Grove Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$36,767</u>	<u>\$3,352</u>	<u>\$40,119</u>	<u>(\$3,352)</u>	<u>\$36,767</u>	<u>\$2,443</u> 6.65%	<u>\$39,210</u>
Operating Expenses							
2 Operation & Maintenance	\$27,521	\$50	\$27,571	\$0	\$27,571		\$27,571
3 Depreciation	3,334	(63)	3,271	0	3,271		3,271
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,053	140	3,193	(151)	3,042	110	3,152
6 Income Taxes	<u>1,165</u>	<u>668</u>	<u>1,833</u>	<u>(1,401)</u>	<u>432</u>	<u>878</u>	<u>1,310</u>
7 Total Operating Expense	<u>\$35,073</u>	<u>\$795</u>	<u>\$35,868</u>	<u>(\$1,552)</u>	<u>\$34,316</u>	<u>\$988</u>	<u>\$35,304</u>
8 Operating Income	<u>\$1,694</u>	<u>\$2,557</u>	<u>\$4,251</u>	<u>(\$1,800)</u>	<u>\$2,451</u>	<u>\$1,455</u>	<u>\$3,906</u>
9 Rate Base	<u>\$58,392</u>		<u>\$58,392</u>		<u>\$58,392</u>		<u>\$58,392</u>
10 Rate of Return	<u>2.90%</u>		<u>7.28%</u>		<u>4.20%</u>		<u>6.69%</u>

AUF/River Grove Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$3,352)</u>	N/A	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>(\$151)</u>	N/A	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$1,401)</u>	N/A	

AUF/River Grove		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, Commercial and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$11.19	\$34.17	\$13.54
3/4"	\$15.09	\$16.80	\$51.25	\$20.33
1"	\$25.13	\$27.99	\$85.42	\$33.85
1-1/2"	\$50.28	\$55.99	\$170.85	\$67.73
2"	\$80.45	\$89.59	\$273.36	\$108.37
3"	\$160.89	\$179.17	\$546.71	\$216.72
4"	\$251.39	\$279.95	\$854.24	\$338.63
6"	\$502.79	\$559.91	\$1,708.48	\$677.28
8"	\$804.46	\$895.86	\$2,733.57	\$1,083.64
10"	\$1,156.42	\$1,287.80	\$3,929.50	\$1,557.74
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.81	\$4.25	\$6.97	\$5.13
Block 2	-	-	\$8.71	-
General Service	\$3.81	\$4.25	\$6.97	\$5.13
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.71	\$7.48	\$68.34	\$9.04
3"	\$13.41	\$14.93	\$136.68	\$18.06
4"	\$20.95	\$23.33	\$213.56	\$28.22
6"	\$41.89	\$46.65	\$427.12	\$56.43
8"	\$67.03	\$74.64	\$683.39	\$90.29
10"	\$96.37	\$107.31	\$982.38	\$129.81
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.48	\$23.94	\$55.08	\$28.92
5,000 Gallons	\$29.10	\$32.44	\$69.02	\$39.19
10,000 Gallons	\$48.15	\$53.69	\$110.83	\$64.85

AUF/Rosalie Oaks Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$68,455	\$0	\$68,455	\$0	\$68,455
2 Land and Land Rights	4,022	0	4,022	0	4,022
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(18,966)	0	(18,966)	0	(18,966)
5 CIAC	(3,500)	0	(3,500)	0	(3,500)
6 Amortization of CIAC	524	0	524	0	524
7 Working Capital Allowance	<u>6,012</u>	<u>0</u>	<u>6,012</u>	<u>0</u>	<u>6,012</u>
8 Rate Base	<u>\$56,547</u>	<u>\$0</u>	<u>\$56,547</u>	<u>\$0</u>	<u>\$56,547</u>

AUF/Rosalie Oaks Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$50,951	\$0	\$50,951	\$0	\$50,951
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(8,118)	0	(8,118)	0	(8,118)
5 CIAC	(9,750)	0	(9,750)	0	(9,750)
6 Amortization of CIAC	1,194	0	1,194	0	1,194
7 Working Capital Allowance	<u>9,956</u>	<u>0</u>	<u>9,956</u>	<u>0</u>	<u>9,956</u>
8 Rate Base	<u>\$44,233</u>	<u>\$0</u>	<u>\$44,233</u>	<u>\$0</u>	<u>\$44,233</u>

AUF/Rosalie Oaks Statement of Water Operations Interim Test Year Ended 12/31/05		Schedule No. 3-A Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$14,619</u>	<u>\$20,859</u>	<u>\$35,478</u>	<u>(\$20,859)</u>	<u>\$14,619</u>	<u>\$19,821</u> 135.58%	<u>\$34,440</u>
Operating Expenses							
2 Operation & Maintenance	\$24,073	\$308	\$24,381	\$0	\$24,381		\$24,381
3 Depreciation	2,850	0	2,850	0	2,850		2,850
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,266	938	2,204	(939)	1,265	892	2,157
6 Income Taxes	<u>(5,301)</u>	<u>7,129</u>	<u>1,828</u>	<u>(7,682)</u>	<u>(5,854)</u>	<u>7,123</u>	<u>1,269</u>
7 Total Operating Expense	<u>\$22,888</u>	<u>\$8,375</u>	<u>\$31,263</u>	<u>(\$8,621)</u>	<u>\$22,642</u>	<u>\$8,015</u>	<u>\$30,657</u>
8 Operating Income	<u>(\$8,269)</u>	<u>\$12,484</u>	<u>\$4,215</u>	<u>(\$12,238)</u>	<u>(\$8,023)</u>	<u>\$11,806</u>	<u>\$3,783</u>
9 Rate Base	<u>\$56,547</u>		<u>\$56,547</u>		<u>\$56,547</u>		<u>\$56,547</u>
10 Rate of Return	<u>-14.62%</u>		<u>7.45%</u>		<u>-14.19%</u>		<u>6.69%</u>

AUF/Rosalie Oaks Statement of Wastewater Operations Interim Test Year Ended 12/31/05			Schedule No. 3-B Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,561</u>	<u>\$26,854</u>	<u>\$48,415</u>	<u>(\$26,854)</u>	<u>\$21,561</u>	<u>\$26,123</u> 121.16%	<u>\$47,684</u>
Operating Expenses							
2 Operation & Maintenance	\$37,063	\$397	\$37,460	\$0	\$37,460		\$37,460
3 Depreciation	2,728	0	2,728	0	2,728		2,728
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,369	1,208	3,577	(1,208)	2,369	1,176	3,544
6 Income Taxes	<u>(7,986)</u>	<u>9,390</u>	<u>1,404</u>	<u>(9,799)</u>	<u>(8,395)</u>	<u>9,388</u>	<u>993</u>
7 Total Operating Expense	<u>\$34,174</u>	<u>\$10,995</u>	<u>\$45,169</u>	<u>(\$11,007)</u>	<u>\$34,162</u>	<u>\$10,563</u>	<u>\$44,725</u>
8 Operating Income	<u>(\$12,613)</u>	<u>\$15,859</u>	<u>\$3,246</u>	<u>(\$15,847)</u>	<u>(\$12,601)</u>	<u>\$15,559</u>	<u>\$2,959</u>
9 Rate Base	<u>\$44,233</u>		<u>\$44,233</u>		<u>\$44,233</u>		<u>\$44,233</u>
10 Rate of Return	<u>-28.51%</u>		<u>7.34%</u>		<u>-28.49%</u>		<u>6.69%</u>

AUF/Rosalie Oaks Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$20,859)</u>	<u>(\$26,854)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$939)</u>	<u>(\$1,208)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$7,682)</u>	<u>(\$9,799)</u>	

AUF/Rosalie Oaks Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.58	\$28.02	\$21.75	\$25.28
3/4"	-	-	\$32.63	-
1"	\$22.77	\$60.35	\$54.38	\$54.41
1-1/2"	\$0.00	\$0.00	\$108.76	\$0.00
2"	\$73.06	\$193.62	\$174.01	\$174.58
3"	-	-	\$348.02	-
4"	-	-	\$543.79	-
6"	-	-	\$1,087.57	-
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallonge Charge, per 1,000 Gallons				
Block 1	\$0.89	\$2.34	\$2.84	\$2.13
Block 2	\$1.12	\$2.95	\$3.55	\$2.68
Block 3	\$1.35	\$3.60	-	\$3.23
General Service				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.57	-	\$21.75	-
3/4"	-	-	\$32.63	-
1"	\$31.43	-	\$54.38	-
1-1/2"	\$62.85	-	\$108.76	-
2"	\$100.56	-	\$174.01	-
3"	\$201.12	-	\$348.02	-
4"	\$314.28	-	\$543.79	-
6"	\$1,005.59	-	\$1,087.57	-
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallonge Charge, per 1,000 Gallons				
	\$0.89	-	\$2.84	-
Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.75	-
3/4"	-	-	\$32.63	-
1"	-	-	\$54.38	-
1-1/2"	-	-	\$108.76	-
2"	-	-	\$174.01	-
3"	-	-	\$348.02	-
4"	-	-	\$543.79	-
6"	-	-	\$1,087.57	-
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallonge Charge, per 1,000 Gallons				
	-	-	-	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$13.25	\$35.04	\$30.27	\$31.66
5,000 Gallons	\$15.03	\$39.72	\$35.95	\$35.92
10,000 Gallons	\$19.48	\$51.42	\$52.99	\$46.55

AUF/Rosalie Oaks		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$14.81	\$34.83	\$100.58	\$32.75
3/4"	-	\$34.83	\$150.87	-
1"	\$26.47	\$34.83	\$251.45	\$58.54
1-1/2"		\$34.83	\$502.90	-
2"	\$112.82	\$34.83	\$804.63	\$249.51
3"	-	\$34.83	\$1,609.27	-
4"	-	\$34.83	\$2,514.48	-
6"	-	\$34.83	\$5,028.95	-
8"	-	\$34.83	\$8,046.33	-
10"	-	\$34.83	\$11,566.60	-
Gallage Charge - Per 1,000 gallons (6,000 final gallon cap)	\$6.37	\$14.98	\$7.72	\$14.09
Residential Flat Rate	-	-	\$211.22	-
General Service and Multi-Family				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$100.58	-
3/4"	-	-	\$150.87	-
1"	-	-	\$251.45	-
1-1/2"	-	-	\$502.90	-
2"	-	-	\$804.63	-
3"	-	-	\$1,609.27	-
4"	-	-	\$2,514.48	-
6"	-	-	\$5,028.95	-
8"	-	-	\$8,046.33	-
10"	-	-	\$11,566.60	-
Gallage Charge, per 1,000 Gallons	-	-	\$9.26	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$21.18	\$49.81	\$123.74	\$46.84
5,000 Gallons	\$21.18	\$49.81	\$139.18	\$46.84
10,000 Gallons	\$21.18	\$49.81	\$146.90	\$46.84
(Wastewater Final Gallage Cap - 6,000 Gallons)				

AUF/Sebring Lakes Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$319,311	\$0	\$319,311	\$0	\$319,311	
2 Land and Land Rights	4,800	0	4,800	0	4,800	
3 Non-used and Useful Components	(32,806)	0	(32,806)	0	(32,806)	
4 Accumulated Depreciation	(65,138)	0	(65,138)	0	(65,138)	
5 CIAC	(323,079)	0	(323,079)	0	(323,079)	
6 Amortization of CIAC	70,672	0	70,672	0	70,672	
7 Working Capital Allowance	<u>3,390</u>	<u>0</u>	<u>3,390</u>	<u>0</u>	<u>3,390</u>	
8 Rate Base	<u>(\$22,850)</u>	<u>\$0</u>	<u>(\$22,850)</u>	<u>\$0</u>	<u>(\$22,850)</u>	

AUF/Sebring Lakes Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$14,355</u>	<u>\$59,978</u>	<u>\$74,333</u>	<u>(\$59,978)</u>	<u>\$14,355</u>	<u>\$60,962</u> 424.67%	<u>\$75,317</u>
Operating Expenses							
2 Operation & Maintenance	\$70,118	\$886	\$71,004	\$0	\$71,004		\$71,004
3 Depreciation	561	(243)	318	0	318		318
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,015	977	5,992	(2,699)	3,293	2,743	6,036
6 Income Taxes	<u>(8,390)</u>	<u>7,469</u>	<u>(921)</u>	<u>(21,499)</u>	<u>(22,420)</u>	<u>21,908</u>	<u>(513)</u>
7 Total Operating Expense	<u>\$67,304</u>	<u>\$9,089</u>	<u>\$76,393</u>	<u>(\$24,198)</u>	<u>\$52,195</u>	<u>\$24,651</u>	<u>\$76,846</u>
8 Operating Income	<u>(\$52,949)</u>	<u>\$50,889</u>	<u>(\$2,060)</u>	<u>(\$35,780)</u>	<u>(\$37,840)</u>	<u>\$36,311</u>	<u>(\$1,529)</u>
9 Rate Base	<u>(\$22,850)</u>		<u>(\$22,850)</u>		<u>(\$22,850)</u>		<u>(\$22,850)</u>
10 Rate of Return	<u>231.72%</u>		<u>9.02%</u>		<u>165.60%</u>		<u>6.69%</u>

AUF/Sebring Lakes Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$59,978)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$2,699)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$21,499)</u>	<u>N/A</u>	

AUF/Sebring Lakes		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General & Multi-Family</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$8.87	\$51.02	\$28.82	\$47.37
3/4"	\$13.30	\$76.47	\$43.23	\$71.03
1"	\$22.16	\$127.38	\$72.05	\$118.34
1-1/2"	\$44.32	\$254.77	\$144.10	\$236.69
2"	\$70.92	\$407.71	\$230.56	\$378.75
3"	\$141.84	\$815.43	\$461.13	\$757.49
4"	\$221.63	\$1,274.10	\$720.51	\$1,183.61
6"	\$443.25	\$2,548.21	\$1,441.02	\$2,367.17
8"	-	-	\$2,305.63	-
10"	-	-	\$3,314.34	-
Gallorage Charge - Per 1,000				
Residential	\$2.01	\$11.54	-	\$10.73
Block 1	-	-	\$5.71	-
Block 2	-	-	\$7.14	-
General Service and & Multi-Family			\$5.71	-
<u>Private Fire Protection</u>				
2"	-	-	\$57.64	-
3"	-	-	\$115.28	-
4"	-	-	\$180.13	-
6"	-	-	\$360.26	-
8"	-	-	\$576.41	-
10"	-	-	\$828.59	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$14.90	\$85.64	\$45.95	\$79.57
5,000 Gallons	\$18.92	\$108.72	\$57.37	\$101.04
10,000 Gallons	\$28.97	\$166.42	\$91.64	\$154.71

AUF/Silver Lake Estate - Western Shores Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$2,007,593	\$0	\$2,007,593	\$0	\$2,007,593
2 Land and Land Rights	2,434	0	2,434	0	2,434
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(658,836)	0	(658,836)	0	(658,836)
5 CIAC	(614,919)	0	(614,919)	0	(614,919)
6 Amortization of CIAC	210,098	0	210,098	0	210,098
7 Working Capital Allowance	<u>180,056</u>	<u>0</u>	<u>180,056</u>	<u>0</u>	<u>180,056</u>
8 Rate Base	<u>\$1,126,426</u>	<u>\$0</u>	<u>\$1,126,426</u>	<u>\$0</u>	<u>\$1,126,426</u>

AUF/Silver Lake Estate - Western Shores						Schedule No. 3-A	
Statement of Water Operations						Docket No. 060368-WS	
Interim Test Year Ended 12/31/05							
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$460,127</u>	<u>\$65,567</u>	<u>\$525,694</u>	<u>(\$65,567)</u>	<u>\$460,127</u>	<u>\$45,222</u> 9.83%	<u>\$505,349</u>
Operating Expenses							
2 Operation & Maintenance	\$307,883	\$968	\$308,851	\$0	\$308,851		\$308,851
3 Depreciation	47,392	0	47,392	0	47,392		47,392
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	46,445	2,949	49,394	(2,951)	46,443	2,035	48,478
6 Income Taxes	<u>26,032</u>	<u>10,354</u>	<u>36,386</u>	<u>(27,362)</u>	<u>9,024</u>	<u>16,251</u>	<u>25,275</u>
7 Total Operating Expense	<u>\$427,752</u>	<u>\$14,271</u>	<u>\$442,023</u>	<u>(\$30,313)</u>	<u>\$411,710</u>	<u>\$18,286</u>	<u>\$429,997</u>
8 Operating Income	<u>\$32,375</u>	<u>\$51,296</u>	<u>\$83,671</u>	<u>(\$35,254)</u>	<u>\$48,417</u>	<u>\$26,936</u>	<u>\$75,353</u>
9 Rate Base	<u>\$1,126,426</u>		<u>\$1,126,426</u>		<u>\$1,126,426</u>		<u>\$1,126,426</u>
10 Rate of Return	<u>2.87%</u>		<u>7.43%</u>		<u>4.30%</u>		<u>6.69%</u>

AUF/Silver Lake Estate - Western Shores Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$65,567)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFTs on revenue adjustments above	<u>(\$2,951)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$27,362)</u>	<u>N/A</u>	

AUF/Silver Lake Estate - Western Shores		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.49	\$8.74	\$21.38	\$10.09
3/4"	\$11.25	\$13.13	\$32.07	\$15.15
1"	\$18.74	\$21.87	\$53.45	\$25.24
1-1/2"	\$37.48	\$43.73	\$106.89	\$50.49
2"	\$59.97	\$69.97	\$171.02	\$80.78
3"	\$119.94	\$139.93	\$342.05	\$161.56
4"	\$187.41	\$218.65	\$534.45	\$252.45
6"	\$374.80	\$437.27	\$1,068.90	\$504.87
8"	\$599.68	\$699.63	\$1,710.24	\$807.79
10"	\$862.05	\$1,005.73	\$2,458.47	\$1,161.21
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.28	\$1.50	\$2.27	\$1.72
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$1.28	\$1.50	\$2.27	\$1.72
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$5.00	\$5.83	\$42.76	\$6.74
3"	\$9.99	\$11.65	\$85.51	\$13.46
4"	\$15.60	\$18.19	\$133.61	\$21.01
6"	\$31.24	\$36.45	\$267.23	\$42.08
8"	\$49.98	\$58.31	\$427.56	\$67.32
10"	\$71.83	\$83.80	\$614.62	\$96.76
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$11.33	\$13.24	\$28.19	\$15.26
5,000 Gallons	\$13.89	\$16.24	\$32.73	\$18.71
10,000 Gallons	\$20.29	\$23.74	\$46.36	\$27.33

AUF/Silver Lake Oaks Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$110,557	\$0	\$110,557	\$0	\$110,557
2 Land and Land Rights	1,070	0	1,070	0	1,070
3 Non-used and Useful Components	(473)	0	(473)	0	(473)
4 Accumulated Depreciation	(30,355)	0	(30,355)	0	(30,355)
5 CIAC	(4,719)	0	(4,719)	0	(4,719)
6 Amortization of CIAC	2,477	0	2,477	0	2,477
7 Working Capital Allowance	<u>3,796</u>	<u>0</u>	<u>3,796</u>	<u>0</u>	<u>3,796</u>
8 Rate Base	<u>\$82,353</u>	<u>\$0</u>	<u>\$82,353</u>	<u>\$0</u>	<u>\$82,353</u>

AUF/Silver Lake Oaks Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$98,178	\$0	\$98,178	\$0	\$98,178
2 Land and Land Rights	6,602	0	6,602	0	6,602
3 Non-used and Useful Components	(5,758)	0	(5,758)	0	(5,758)
4 Accumulated Depreciation	(74,212)	0	(74,212)	0	(74,212)
5 CIAC	(18,377)	0	(18,377)	0	(18,377)
6 Amortization of CIAC	11,286	0	11,286	0	11,286
7 Working Capital Allowance	<u>10,529</u>	<u>0</u>	<u>10,529</u>	<u>0</u>	<u>10,529</u>
8 Rate Base	<u>\$28,248</u>	<u>\$0</u>	<u>\$28,248</u>	<u>\$0</u>	<u>\$28,248</u>

AUF/Silver Lake Oaks Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$14,589</u>	<u>\$31,431</u>	<u>\$46,020</u>	<u>(\$31,431)</u>	<u>\$14,589</u>	<u>\$29,630</u> 203.10%	<u>\$44,219</u>
Operating Expenses							
2 Operation & Maintenance	\$29,579	\$464	\$30,043	\$0	\$30,043	\$0	\$30,043
3 Depreciation	3,295	(18)	3,277	0	3,277	0	3,277
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	2,218	1,405	3,623	(1,414)	2,209	1,333	3,542
6 Income Taxes	<u>(7,847)</u>	<u>10,591</u>	<u>2,744</u>	<u>(11,544)</u>	<u>(8,800)</u>	<u>10,648</u>	<u>1,848</u>
7 Total Operating Expense	<u>\$27,245</u>	<u>\$12,442</u>	<u>\$39,687</u>	<u>(\$12,959)</u>	<u>\$26,728</u>	<u>\$11,981</u>	<u>\$38,710</u>
8 Operating Income	<u>(\$12,656)</u>	<u>\$18,989</u>	<u>\$6,333</u>	<u>(\$18,472)</u>	<u>(\$12,139)</u>	<u>\$17,649</u>	<u>\$5,509</u>
9 Rate Base	<u>\$82,353</u>		<u>\$82,353</u>		<u>\$82,353</u>		<u>\$82,353</u>
10 Rate of Return	<u>-15.37%</u>		<u>7.69%</u>		<u>-14.74%</u>		<u>6.69%</u>

AUF/Silver Lake Oaks Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,608</u>	<u>\$24,062</u>	<u>\$45,670</u>	<u>(\$24,062)</u>	<u>\$21,608</u>	<u>\$23,608</u> 109.26%	<u>\$45,216</u>
Operating Expenses							
2 Operation & Maintenance	\$35,841	\$355	\$36,196	\$0	\$36,196		\$36,196
3 Depreciation	4,317	(1,154)	3,163	0	3,163		3,163
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,492	862	3,354	(1,083)	2,271	1,062	3,334
6 Income Taxes	<u>(7,538)</u>	<u>8,424</u>	<u>886</u>	<u>(8,736)</u>	<u>(7,850)</u>	<u>8,484</u>	<u>634</u>
7 Total Operating Expense	<u>\$35,112</u>	<u>\$8,487</u>	<u>\$43,599</u>	<u>(\$9,819)</u>	<u>\$33,780</u>	<u>\$9,546</u>	<u>\$43,326</u>
8 Operating Income	<u>(\$13,504)</u>	<u>\$15,575</u>	<u>\$2,071</u>	<u>(\$14,243)</u>	<u>(\$12,172)</u>	<u>\$14,062</u>	<u>\$1,890</u>
9 Rate Base	<u>\$28,248</u>		<u>\$28,248</u>		<u>\$28,248</u>		<u>\$28,248</u>
10 Rate of Return	<u>-47.81%</u>		<u>7.33%</u>		<u>-43.09%</u>		<u>6.69%</u>

AUF/Silver Lake Oaks Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$31,431)</u>	<u>(\$24,062)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$1,414)</u>	<u>(\$1,083)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$11,544)</u>	<u>(\$8,736)</u>	

AUF/Silver Lake Oaks		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/21/2005	Interim	Final	Interim
<u>Residential, Commercial and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$15.48	\$51.23	\$34.17	\$20.85
3/4"	\$23.23	\$76.89	\$51.25	\$31.29
1"	\$38.71	\$128.12	\$85.42	\$52.14
1-1/2"	\$72.41	\$256.21	\$170.85	\$97.54
2"	\$123.86	\$409.96	\$273.36	\$166.84
3"	\$247.72	\$819.93	\$546.71	\$333.69
4"	\$387.06	\$1,281.12	\$854.24	\$521.38
6"	\$774.14	\$2,562.30	\$1,708.48	\$1,042.79
8"	\$1,238.62	\$4,099.67	\$2,733.57	\$1,668.47
10"	\$1,780.52	\$5,893.27	\$3,929.50	\$2,398.42
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.03	\$13.33	\$6.97	\$5.43
Block 2	-	-	\$8.71	-
General Service	\$4.03	\$13.33	\$6.97	\$5.43
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$10.32	\$34.16	\$68.34	\$13.90
3"	\$20.63	\$68.29	\$136.68	\$27.79
4"	\$32.25	\$106.74	\$213.56	\$43.44
6"	\$64.52	\$213.55	\$427.12	\$86.91
8"	\$103.22	\$341.64	\$683.39	\$139.04
10"	\$148.37	\$491.07	\$982.38	\$199.86
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$27.57	\$91.22	\$55.08	\$37.13
5,000 Gallons	\$35.63	\$117.88	\$69.02	\$47.97
10,000 Gallons	\$55.78	\$184.53	\$110.83	\$75.11

AUF/Silver Lake Oaks		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/21/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$19.90	\$42.44	\$66.10	\$28.36
3/4"	\$19.90	\$42.44	\$99.15	\$28.36
1"	\$19.90	\$42.44	\$165.25	\$28.36
1-1/2"	\$19.90	\$42.44	\$330.50	\$28.36
2"	\$19.90	\$42.44	\$528.80	\$28.36
3"	\$19.90	\$42.44	\$1,057.61	\$28.36
4"	\$19.90	\$42.44	\$1,652.51	\$28.36
6"	\$19.90	\$42.44	\$3,305.02	\$28.36
8"	\$19.90	\$42.44	\$5,288.04	\$28.36
10"	\$19.90	\$42.44	\$7,601.55	\$28.36
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.22	\$17.52	\$18.71	\$11.72
Residential Flat Rate	\$49.79	\$106.18	\$138.81	\$70.96
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$19.90	\$42.44	\$66.10	\$28.36
3/4"	\$29.86	\$63.68	\$99.15	\$42.56
1"	\$49.77	\$106.14	\$165.25	\$70.93
1-1/2"	\$99.93	\$212.26	\$330.50	\$142.42
2"	\$159.25	\$339.63	\$528.80	\$226.96
3"	\$318.50	\$679.27	\$1,057.61	\$453.92
4"	\$497.65	\$1,061.34	\$1,652.51	\$709.25
6"	\$995.31	\$2,122.70	\$3,305.02	\$1,418.51
8"	\$1,592.49	\$3,396.30	\$5,288.04	\$2,269.60
10"	\$2,289.19	\$4,882.16	\$7,601.55	\$3,262.53
Gallage Charge, per 1,000 Gallons	\$9.89	\$21.09	\$22.45	\$14.10
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$44.56	\$95.00	\$122.23	\$63.50
5,000 Gallons	\$61.00	\$130.04	\$159.65	\$86.93
6,000 Gallons	\$69.22	\$147.56	\$178.36	\$98.63
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Skycrest Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$153,941	\$0	\$153,941	\$0	\$153,941
2 Land and Land Rights	431	0	431	0	431
3 Non-used and Useful Components	(40,729)	0	(40,729)	0	(40,729)
4 Accumulated Depreciation	(27,961)	0	(27,961)	0	(27,961)
5 CIAC	(18,835)	0	(18,835)	0	(18,835)
6 Amortization of CIAC	8,010	0	8,010	0	8,010
7 Working Capital Allowance	<u>12,441</u>	<u>0</u>	<u>12,441</u>	<u>0</u>	<u>12,441</u>
8 Rate Base	<u>\$87,298</u>	<u>\$0</u>	<u>\$87,298</u>	<u>\$0</u>	<u>\$87,298</u>

AUF/Skycrest Statement of Water Operations Interim Test Year Ended 12/31/05		Schedule No. 3-A Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$50,126</u>	<u>(\$5,281)</u>	<u>\$44,845</u>	<u>\$5,281</u>	<u>\$50,126</u>	<u>(\$5,599)</u> -11.17%	<u>\$44,527</u>
Operating Expenses							
2 Operation & Maintenance	\$28,703	(\$78)	\$28,625	\$0	\$28,625		\$28,625
3 Depreciation	4,878	(1,892)	2,986	0	2,986		2,986
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,862	(872)	3,990	238	4,228	(252)	3,976
6 Income Taxes	<u>5,954</u>	<u>(3,172)</u>	<u>2,782</u>	<u>1,619</u>	<u>4,401</u>	<u>(2,012)</u>	<u>2,388</u>
7 Total Operating Expense	<u>\$44,397</u>	<u>(\$6,014)</u>	<u>\$38,383</u>	<u>\$1,856</u>	<u>\$40,239</u>	<u>(\$2,264)</u>	<u>\$37,975</u>
8 Operating Income	<u>\$5,729</u>	<u>\$733</u>	<u>\$6,462</u>	<u>\$3,425</u>	<u>\$9,887</u>	<u>(\$3,335)</u>	<u>\$6,552</u>
9 Rate Base	<u>\$87,298</u>		<u>\$87,298</u>		<u>\$87,298</u>		<u>\$87,298</u>
10 Rate of Return	<u>6.56%</u>		<u>7.40%</u>		<u>11.33%</u>		<u>7.51%</u>

AUF/Skycrest Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>\$5,281</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>\$238</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>\$1,619</u>	<u>N/A</u>	

AUF/Skycrest		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$14.16	\$12.91	\$21.38	\$19.07
3/4"	\$21.26	\$19.38	\$32.07	\$28.64
1"	\$35.42	\$32.29	\$53.45	\$47.71
1-1/2"	\$70.84	\$64.57	\$106.89	\$95.42
2"	\$113.35	\$103.32	\$171.02	\$152.69
3"	\$226.71	\$206.65	\$342.05	\$305.39
4"	\$354.21	\$322.87	\$534.45	\$477.13
6"	\$708.43	\$645.74	\$1,068.90	\$954.28
8"	\$1,133.49	\$1,033.20	\$1,710.24	\$1,526.85
10"	\$1,629.39	\$1,485.21	\$2,458.47	\$2,194.85
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.15	\$3.78	\$2.27	\$5.59
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$4.15	\$3.78	\$2.27	\$5.59
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$9.44	\$8.60	\$42.76	\$12.72
3"	\$18.89	\$17.22	\$85.51	\$25.45
4"	\$29.52	\$26.91	\$133.61	\$39.76
6"	\$59.03	\$53.81	\$267.23	\$79.52
8"	\$94.46	\$86.11	\$427.56	\$127.24
10"	\$135.79	\$123.78	\$614.62	\$182.91
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$26.61	\$24.25	\$28.19	\$35.84
5,000 Gallons	\$34.91	\$31.81	\$32.73	\$47.03
10,000 Gallons	\$55.66	\$50.71	\$46.36	\$74.98

AUF/South Seas Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$3,245,890	\$0	\$3,245,890	\$0	\$3,245,890
2 Land and Land Rights	60,000	0	60,000	0	60,000
3 Non-used and Useful Components	(1,372,510)	0	(1,372,510)	0	(1,372,510)
4 Accumulated Depreciation	(975,158)	0	(975,158)	0	(975,158)
5 CIAC	(421,470)	0	(421,470)	0	(421,470)
6 Amortization of CIAC	357,009	0	357,009	0	357,009
7 Working Capital Allowance	<u>11,377</u>	<u>0</u>	<u>11,377</u>	<u>0</u>	<u>11,377</u>
8 Rate Base	<u>\$905,138</u>	<u>\$0</u>	<u>\$905,138</u>	<u>\$0</u>	<u>\$905,138</u>

AUF/South Seas Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$248,198</u>	<u>\$282,520</u>	<u>\$530,718</u>	<u>(\$282,520)</u>	<u>\$248,198</u>	<u>\$260,444</u> 104.93%	<u>\$508,642</u>
Operating Expenses							
2 Operation & Maintenance	\$288,420	\$4,172	\$292,592	\$0	\$292,592		\$292,592
3 Depreciation	101,990	0	101,990	0	101,990		101,990
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	27,250	6,944	34,194	(12,713)	21,481	11,720	33,201
6 Income Taxes	<u>8,655</u>	<u>22,292</u>	<u>30,947</u>	<u>(104,232)</u>	<u>(73,285)</u>	<u>93,595</u>	<u>20,310</u>
7 Total Operating Expense	<u>\$426,315</u>	<u>\$33,408</u>	<u>\$459,723</u>	<u>(\$116,945)</u>	<u>\$342,778</u>	<u>\$105,315</u>	<u>\$448,092</u>
8 Operating Income	<u>(\$178,117)</u>	<u>\$249,112</u>	<u>\$70,995</u>	<u>(\$165,575)</u>	<u>(\$94,580)</u>	<u>\$155,129</u>	<u>\$60,550</u>
9 Rate Base	<u>\$905,138</u>		<u>\$905,138</u>		<u>\$905,138</u>		<u>\$905,138</u>
10 Rate of Return	<u>-19.68%</u>		<u>7.84%</u>		<u>-10.45%</u>		<u>6.69%</u>

AUF/South Seas Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation		Water	Wastewater
<u>Operating Revenues</u>			
Remove requested final revenue increase		N/A	<u>(\$282,520)</u>
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above		N/A	<u>(\$12,713)</u>
<u>Income Taxes</u>			
To adjust to test year income tax expense.		N/A	<u>(\$104,232)</u>

AUF/South Seas Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$28.19	\$61.18	\$108.96	\$57.78
3/4"	-	\$152.97	\$163.44	-
1"	\$70.49	\$305.92	\$272.40	\$144.47
1-1/2"	\$140.97	\$489.43	\$544.80	\$288.92
2"	\$225.54	\$1,070.79	\$871.68	\$462.25
3"	\$493.43	\$1,835.61	\$1,743.36	\$1,011.30
4"	\$845.87	\$3,825.46	\$2,723.99	\$1,733.64
6"	\$1,762.82	-	\$5,447.99	\$3,612.95
8"	-	-	\$8,716.78	-
10"	-	-	\$12,530.37	-
Gallage Charge - Per 1,000 gallons (10,000 gallon cap)				
	\$3.88	\$8.42	-	\$7.95
6,000 Final gallon cap	-	-	\$11.72	-
Residential Flat Rate	-	-	\$228.82	-
General Service				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$28.19	\$61.18	\$108.96	\$57.78
3/4"	-	-	\$163.44	-
1"	\$70.49	\$152.97	\$272.40	\$144.47
1-1/2"	\$140.97	\$305.92	\$544.80	\$288.92
2"	\$225.54	\$489.43	\$871.68	\$462.25
3"	\$493.43	\$1,070.79	\$1,743.36	\$1,011.30
4"	\$845.87	\$1,835.61	\$2,723.99	\$1,733.64
6"	\$1,762.82	\$3,825.46	\$5,447.99	\$3,612.95
8"	-	-	\$8,716.78	-
10"	-	-	\$12,530.37	-
Gallage Charge, per 1,000 Gallons	\$4.64	\$10.07	\$14.07	\$9.51
Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$108.96	-
3/4"	-	-	\$163.44	-
1"	-	-	\$272.40	-
1-1/2"	-	-	\$544.80	-
2"	-	-	\$871.68	-
3"	-	-	\$1,743.36	-
4"	-	-	\$2,723.99	-
6"	-	-	\$5,447.99	-
8"	-	-	\$8,716.78	-
10"	-	-	\$12,530.37	-
Gallage Charge, per 1,000 Gallons	-	-	\$14.07	-
Reuse Flat Rate	\$2,947.86	\$3,012.01	\$3,012.01	\$6,041.73
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$39.83	\$86.44	\$144.12	\$81.63
5,000 Gallons	\$47.59	\$103.28	\$167.56	\$97.54
10,000 Gallons	\$66.99	\$145.38	\$179.28	\$137.30
(Wastewater Gallage Cap - 10,000 Gallons)				

AUF/St. Johns Highlands Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$25,925	\$0	\$25,925	\$0	\$25,925
2 Land and Land Rights	1,037	0	1,037	0	1,037
3 Non-used and Useful Components	(1,354)	0	(1,354)	0	(1,354)
4 Accumulated Depreciation	(7,230)	0	(7,230)	0	(7,230)
5 CIAC	(14,756)	0	(14,756)	0	(14,756)
6 Amortization of CIAC	6,378	0	6,378	0	6,378
7 Working Capital Allowance	<u>9,482</u>	<u>0</u>	<u>9,482</u>	<u>0</u>	<u>9,482</u>
8 Rate Base	<u>\$19,482</u>	<u>\$0</u>	<u>\$19,482</u>	<u>\$0</u>	<u>\$19,482</u>

AUF/St. Johns Highlands Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$23,425</u>	<u>(\$4,226)</u>	<u>\$19,199</u>	<u>(\$4,226)</u>	<u>\$14,973</u>	<u>\$4,483</u> 29.94%	<u>\$19,456</u>
Operating Expenses							
2 Operation & Maintenance	\$15,881	(\$62)	\$15,819	\$0	\$15,819		\$15,819
3 Depreciation	313	(21)	292	0	292		292
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,552	(214)	1,338	(190)	1,148	202	1,350
6 Income Taxes	<u>2,253</u>	<u>(1,727)</u>	<u>526</u>	<u>(1,604)</u>	<u>(1,078)</u>	<u>1,611</u>	<u>533</u>
7 Total Operating Expense	<u>\$19,999</u>	<u>(\$2,024)</u>	<u>\$17,975</u>	<u>(\$1,794)</u>	<u>\$16,181</u>	<u>\$1,813</u>	<u>\$17,994</u>
8 Operating Income	<u>\$3,426</u>	<u>(\$2,202)</u>	<u>\$1,224</u>	<u>(\$2,432)</u>	<u>(\$1,208)</u>	<u>\$2,670</u>	<u>\$1,462</u>
9 Rate Base	<u>\$19,482</u>		<u>\$19,482</u>		<u>\$19,482</u>		<u>\$19,482</u>
10 Rate of Return	<u>17.59%</u>		<u>6.28%</u>		<u>-6.20%</u>		<u>7.51%</u>

AUF/St. Johns Highlands Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$4,226)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$190)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$1,604)</u>	<u>N/A</u>	

AUF/St. Johns Highlands		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$8.87	\$7.40	\$34.17	\$11.95
3/4"	\$13.31	\$11.11	\$51.25	\$17.93
1"	\$22.19	\$18.52	\$85.42	\$29.89
1-1/2"	\$44.35	\$37.00	\$170.85	\$59.74
2"	\$70.96	\$59.20	\$273.36	\$95.59
3"	\$141.93	\$118.42	\$546.71	\$191.18
4"	\$221.76	\$185.02	\$854.24	\$298.72
6"	\$443.78	\$370.02	\$1,708.48	\$597.79
8"	\$709.59	\$592.05	\$2,733.57	\$955.84
10"	\$1,020.04	\$851.07	\$3,929.50	\$1,374.03
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.67	\$3.89	\$6.97	\$6.29
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$4.67	\$3.89	\$6.97	\$6.29
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$5.92	\$4.94	\$68.34	\$7.97
3"	\$11.82	\$9.86	\$136.68	\$15.92
4"	\$18.48	\$15.42	\$213.56	\$24.89
6"	\$36.97	\$30.85	\$427.12	\$49.80
8"	\$59.13	\$49.33	\$683.39	\$79.65
10"	\$85.00	\$70.92	\$982.38	\$114.50
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$22.88	\$19.07	\$55.08	\$30.80
5,000 Gallons	\$32.22	\$26.85	\$69.02	\$43.37
10,000 Gallons	\$55.57	\$46.30	\$110.83	\$74.80

AUF/Stone Mountain Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$17,195	\$0	\$17,195	\$0	\$17,195
2 Land and Land Rights	84	0	84	0	84
3 Non-used and Useful Components	(506)	0	(506)	0	(506)
4 Accumulated Depreciation	(7,627)	0	(7,627)	0	(7,627)
5 CIAC	(5,148)	0	(5,148)	0	(5,148)
6 Amortization of CIAC	1,158	0	1,158	0	1,158
7 Working Capital Allowance	<u>910</u>	<u>0</u>	<u>910</u>	<u>0</u>	<u>910</u>
8 Rate Base	<u>\$6,066</u>	<u>\$0</u>	<u>\$6,066</u>	<u>\$0</u>	<u>\$6,066</u>

AUF/Stone Mountain Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$4,767</u>	<u>\$7,023</u>	<u>\$11,790</u>	<u>(\$7,023)</u>	<u>\$4,767</u>	<u>\$6,932</u> 145.41%	<u>\$11,699</u>
Operating Expenses							
2 Operation & Maintenance	\$9,557	\$104	\$9,661	\$0	\$9,661		\$9,661
3 Depreciation	441	(13)	428	0	428		428
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	766	306	1,072	(316)	756	312	1,068
6 Income Taxes	<u>(2,264)</u>	<u>2,451</u>	<u>187</u>	<u>(2,542)</u>	<u>(2,355)</u>	<u>2,491</u>	<u>136</u>
7 Total Operating Expense	<u>\$8,500</u>	<u>\$2,848</u>	<u>\$11,348</u>	<u>(\$2,858)</u>	<u>\$8,490</u>	<u>\$2,803</u>	<u>\$11,293</u>
8 Operating Income	<u>(\$3,733)</u>	<u>\$4,175</u>	<u>\$442</u>	<u>(\$4,165)</u>	<u>(\$3,723)</u>	<u>\$4,129</u>	<u>\$406</u>
9 Rate Base	<u>\$6,066</u>		<u>\$6,066</u>		<u>\$6,066</u>		<u>\$6,066</u>
10 Rate of Return	<u>-61.54%</u>		<u>7.29%</u>		<u>-61.38%</u>		<u>6.69%</u>

AUF/Stone Mountain Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$7,023)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$316)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$2,542)</u>	<u>N/A</u>	

AUF/Stone Mountain		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$27.04	\$68.50	\$21.38	\$36.42
3/4"	\$40.55	\$102.71	\$32.07	\$54.62
1"	\$67.61	\$171.23	\$53.45	\$91.07
1-1/2"	\$135.25	\$342.57	\$106.89	\$182.19
2"	\$216.34	\$547.94	\$171.02	\$291.42
3"	\$432.72	\$1,096.00	\$342.05	\$582.89
4"	\$676.11	\$1,712.46	\$534.45	\$910.74
6"	\$1,352.21	\$3,424.89	\$1,068.90	\$1,821.48
8"	\$2,163.55	\$5,479.87	\$1,710.24	\$2,914.38
10"	\$3,110.10	\$7,877.29	\$2,458.47	\$4,189.42
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.91	\$7.37	\$2.27	\$3.92
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.91	\$7.37	\$2.27	\$3.92
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$18.04	\$45.68	\$42.76	\$24.30
3"	\$36.07	\$91.36	\$85.51	\$48.59
4"	\$56.35	\$142.73	\$133.61	\$75.91
6"	\$112.69	\$285.41	\$267.23	\$151.80
8"	\$180.29	\$456.65	\$427.56	\$242.86
10"	\$259.19	\$656.48	\$614.62	\$349.14
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$35.77	\$90.61	\$28.19	\$48.18
5,000 Gallons	\$41.59	\$105.35	\$32.73	\$56.02
10,000 Gallons	\$56.14	\$142.20	\$46.36	\$75.62

AUF/Sunny Hills Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$2,278,649	\$0	\$2,278,649	\$0	\$2,278,649
2 Land and Land Rights	10,779	0	10,779	0	10,779
3 Non-used and Useful Components	(938,092)	0	(938,092)	0	(938,092)
4 Accumulated Depreciation	(1,054,378)	0	(1,054,378)	0	(1,054,378)
5 CIAC	(208,889)	0	(208,889)	0	(208,889)
6 Amortization of CIAC	65,938	0	65,938	0	65,938
9 Working Capital Allowance	<u>35,409</u>	<u>0</u>	<u>35,409</u>	<u>0</u>	<u>35,409</u>
11 Rate Base	<u>\$189,416</u>	<u>\$0</u>	<u>\$189,416</u>	<u>\$0</u>	<u>\$189,416</u>

AUF/Sunny Hills Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$612,796	\$0	\$612,796	\$0	\$612,796	
2 Land and Land Rights	4,483	0	4,483	0	4,483	
3 Non-used and Useful Components	(81,766)	0	(81,766)	0	(81,766)	
4 Accumulated Depreciation	(455,984)	0	(455,984)	0	(455,984)	
5 CIAC	(2,397)	0	(2,397)	0	(2,397)	
6 Amortization of CIAC	1,547	0	1,547	0	1,547	
7 Working Capital Allowance	<u>43,412</u>	<u>0</u>	<u>43,412</u>	<u>0</u>	<u>43,412</u>	
8 Rate Base	<u>\$122,091</u>	<u>\$0</u>	<u>\$122,091</u>	<u>\$0</u>	<u>\$122,091</u>	

AUF/Sunny Hills
Statement of Water Operations
Interim Test Year Ended 12/31/05

Schedule No. 3-A
Docket No. 060368-WS

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$190,059</u>	<u>\$4,468</u>	<u>\$194,527</u>	<u>(\$4,468)</u>	<u>\$190,059</u>	<u>\$2,301</u> 1.21%	<u>\$192,360</u>
Operating Expenses							
2 Operation & Maintenance	\$145,015	\$66	\$145,081	\$0	\$145,081		\$145,081
3 Depreciation	48,500	(34,861)	13,639	0	13,639		13,639
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	27,068	(10,252)	16,816	(201)	16,615	104	16,718
6 Income Taxes	<u>16,397</u>	<u>(10,672)</u>	<u>5,725</u>	<u>(2,302)</u>	<u>3,423</u>	<u>827</u>	<u>4,250</u>
7 Total Operating Expense	<u>\$236,980</u>	<u>(\$55,719)</u>	<u>\$181,261</u>	<u>(\$2,503)</u>	<u>\$178,758</u>	<u>\$930</u>	<u>\$179,689</u>
8 Operating Income	<u>(\$46,921)</u>	<u>\$60,187</u>	<u>\$13,266</u>	<u>(\$1,965)</u>	<u>\$11,301</u>	<u>\$1,370</u>	<u>\$12,671</u>
9 Rate Base	<u>\$189,416</u>		<u>\$189,416</u>		<u>\$189,416</u>		<u>\$189,416</u>
10 Rate of Return	<u>-24.77%</u>		<u>7.00%</u>		<u>5.97%</u>		<u>6.69%</u>

AUF/Sunny Hills Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$90,683</u>	<u>\$19,452</u>	<u>\$110,135</u>	<u>(\$19,452)</u>	<u>\$90,683</u>	<u>\$17,484</u> 19.28%	<u>\$108,167</u>
Operating Expenses							
2 Operation & Maintenance	\$78,497	\$289	\$78,786	\$0	\$78,786		\$78,786
3 Depreciation	19,854	(11,154)	8,700	0	8,700		8,700
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	10,887	(1,024)	9,863	(875)	8,988	787	9,774
6 Income Taxes	<u>(1,621)</u>	<u>5,487</u>	<u>3,866</u>	<u>(7,410)</u>	<u>(3,544)</u>	<u>6,283</u>	<u>2,740</u>
7 Total Operating Expense	<u>\$107,617</u>	<u>(\$6,402)</u>	<u>\$101,215</u>	<u>(\$8,285)</u>	<u>\$92,930</u>	<u>\$7,070</u>	<u>\$100,000</u>
8 Operating Income	<u>(\$16,934)</u>	<u>\$25,854</u>	<u>\$8,920</u>	<u>(\$11,167)</u>	<u>(\$2,247)</u>	<u>\$10,414</u>	<u>\$8,167</u>
9 Rate Base	<u>\$122,091</u>		<u>\$122,091</u>		<u>\$122,091</u>		<u>\$122,091</u>
10 Rate of Return	<u>-13.87%</u>		<u>7.31%</u>		<u>-1.84%</u>		<u>6.69%</u>

AUF/Sunny Hills Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation		Water	Wastewater
<u>Operating Revenues</u>			
Remove requested final revenue increase		<u>(\$4,468)</u>	<u>(\$19,452)</u>
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above		<u>(\$201)</u>	<u>(\$875)</u>
<u>Income Taxes</u>			
To adjust to test year income tax expense.		<u>(\$2,302)</u>	<u>(\$7,410)</u>

AUF/Sunny Hills		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$11.47	\$11.98	\$24.15	\$15.45
3/4"	\$17.22	\$17.99	\$36.23	\$23.20
1"	\$28.69	\$29.97	\$60.38	\$38.65
1-1/2"	\$57.38	\$59.93	\$120.77	\$77.29
2"	\$91.82	\$95.90	\$193.23	\$123.68
3"	\$183.64	\$191.79	\$386.45	\$247.37
4"	\$286.93	\$299.68	\$603.83	\$386.50
6"	\$573.84	\$599.34	\$1,207.66	\$772.98
8"	\$918.16	\$958.95	\$1,932.26	\$1,236.79
10"	\$1,319.84	\$1,378.48	\$2,777.62	\$1,777.87
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.42	\$4.62	\$4.34	\$5.95
Block 2	-	-	\$5.43	-
General Service	\$4.42	\$4.62	\$4.34	\$5.95
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$7.65	\$7.99	\$48.31	\$10.30
3"	\$15.30	\$15.98	\$96.61	\$20.61
4"	\$23.91	\$24.97	\$150.96	\$32.21
6"	\$47.82	\$49.94	\$301.92	\$64.42
8"	\$76.51	\$79.91	\$483.07	\$103.06
10"	\$109.99	\$114.88	\$694.41	\$148.16
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$24.73	\$25.84	\$37.17	\$33.31
5,000 Gallons	\$33.57	\$35.08	\$45.85	\$45.22
10,000 Gallons	\$55.67	\$58.18	\$71.91	\$74.99

AUF/Sunny Hills Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$19.56	\$23.99	\$33.97	\$27.88
3/4"	\$19.56	\$23.99	\$50.95	\$27.88
1"	\$19.56	\$23.99	\$84.92	\$27.88
1-1/2"	\$19.56	\$23.99	\$169.84	\$27.88
2"	\$19.56	\$23.99	\$271.75	\$27.88
3"	\$19.56	\$23.99	\$543.50	\$27.88
4"	\$19.56	\$23.99	\$849.22	\$27.88
6"	\$19.56	\$23.99	\$1,698.44	\$27.88
8"	\$19.56	\$23.99	\$2,717.50	\$27.88
10"	\$19.56	\$23.99	\$3,906.41	\$27.88
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$8.24	\$10.10	\$9.25	\$11.74
Residential Flat Rate	\$49.36	\$60.54	\$71.33	\$70.35
<u>General Service & Multi Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$19.56	\$23.99	\$33.97	\$27.88
3/4"	\$29.33	\$35.98	\$50.95	\$41.80
1"	\$48.89	\$59.96	\$84.92	\$69.68
1-1/2"	\$97.79	\$119.95	\$169.84	\$139.37
2"	\$156.46	\$191.90	\$271.75	\$222.99
3"	\$312.94	\$383.83	\$543.50	\$446.00
4"	\$488.95	\$599.70	\$849.22	\$696.85
6"	\$977.93	\$1,199.44	\$1,698.44	\$1,393.74
8"	\$1,564.67	\$1,919.09	\$2,717.50	\$2,229.95
10"	\$2,249.20	\$2,758.68	\$3,906.41	\$3,205.54
Gallage Charge, per 1,000 Gallons				
	\$9.92	\$12.17	\$11.10	\$14.14
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$44.28	\$54.29	\$61.72	\$63.11
5,000 Gallons	\$60.76	\$74.49	\$80.22	\$86.59
10,000 Gallons	\$69.00	\$84.59	\$89.47	\$98.34
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Tangerine Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$266,109	\$0	\$266,109	\$0	\$266,109
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	(31,559)	0	(31,559)	0	(31,559)
4 Accumulated Depreciation	(121,415)	0	(121,415)	0	(121,415)
5 CIAC	(63,981)	0	(63,981)	0	(63,981)
6 Amortization of CIAC	37,972	0	37,972	0	37,972
9 Working Capital Allowance	<u>13,265</u>	<u>0</u>	<u>13,265</u>	<u>0</u>	<u>13,265</u>
11 Rate Base	<u>\$100,391</u>	<u>\$0</u>	<u>\$100,391</u>	<u>\$0</u>	<u>\$100,391</u>

AUF/Tangerine Statement of Water Operations Interim Test Year Ended 12/31/05				Schedule No. 3-A Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$75,354</u>	<u>\$30,460</u>	<u>\$105,814</u>	<u>(\$30,460)</u>	<u>\$75,354</u>	<u>\$27,920</u> 37.05%	<u>\$103,274</u>
Operating Expenses							
2 Operation & Maintenance	\$80,519	\$450	\$80,969	\$0	\$80,969		\$80,969
3 Depreciation	5,421	(834)	4,587	0	4,587		4,587
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	8,105	759	8,864	(1,371)	7,493	1,256	8,750
6 Income Taxes	<u>(6,661)</u>	<u>9,612</u>	<u>2,951</u>	<u>(10,732)</u>	<u>(7,781)</u>	<u>10,034</u>	<u>2,253</u>
7 Total Operating Expense	<u>\$87,384</u>	<u>\$9,987</u>	<u>\$97,371</u>	<u>(\$12,103)</u>	<u>\$85,268</u>	<u>\$11,290</u>	<u>\$96,558</u>
8 Operating Income	<u>(\$12,030)</u>	<u>\$20,473</u>	<u>\$8,443</u>	<u>(\$18,357)</u>	<u>(\$9,914)</u>	<u>\$16,630</u>	<u>\$6,716</u>
9 Rate Base	<u>\$100,391</u>		<u>\$100,391</u>		<u>\$100,391</u>		<u>\$100,391</u>
10 Rate of Return	<u>-11.98%</u>		<u>8.41%</u>		<u>-9.88%</u>		<u>6.69%</u>

AUF/Tangerine Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$30,460)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$1,371)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$10,732)</u>	<u>N/A</u>	

AUF/Tangerine Water Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-A Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$8.71	\$12.55	\$22.62	\$11.73
3/4"	\$13.07	\$18.83	\$33.93	\$17.61
1"	\$21.77	\$31.35	\$56.55	\$29.32
1-1/2"	\$43.55	\$62.73	\$113.10	\$58.66
2"	\$69.68	\$100.38	\$180.95	\$93.86
3"	\$139.36	\$200.74	\$361.91	\$187.72
4"	\$217.74	\$313.66	\$565.48	\$293.30
6"	\$435.50	\$627.34	\$1,130.97	\$586.63
8"	\$697.14	\$1,004.24	\$1,809.55	\$939.07
10"	\$1,002.13	\$1,443.58	\$2,601.22	\$1,349.91
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$1.49	\$2.15	\$2.04	\$2.01
Block 2	-	-	\$2.55	-
General Service and Multi-Family	\$1.49	\$2.15	\$2.04	\$2.01
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$5.81	\$8.37	\$45.24	\$7.83
3"	\$11.61	\$16.72	\$90.48	\$15.64
4"	\$18.15	\$26.15	\$141.37	\$24.45
6"	\$36.29	\$52.28	\$282.74	\$48.88
8"	\$58.09	\$83.67	\$452.39	\$78.25
10'	\$83.51	\$120.29	\$650.31	\$112.49
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$13.18	\$19.00	\$28.74	\$17.75
5,000 Gallons	\$16.16	\$23.30	\$32.82	\$21.77
10,000 Gallons	\$23.61	\$34.05	\$45.06	\$31.80

AUF/The Woods Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$171,236	\$0	\$171,236	\$0	\$171,236
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	(2,429)	0	(2,429)	0	(2,429)
4 Accumulated Depreciation	(118,776)	0	(118,776)	0	(118,776)
5 CIAC	(90,211)	0	(90,211)	0	(90,211)
6 Amortization of CIAC	68,842	0	68,842	0	68,842
7 Working Capital Allowance	<u>4,557</u>	<u>0</u>	<u>4,557</u>	<u>0</u>	<u>4,557</u>
8 Rate Base	<u>\$33,219</u>	<u>\$0</u>	<u>\$33,219</u>	<u>\$0</u>	<u>\$33,219</u>

AUF/The Woods Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$113,180	\$0	\$113,180	\$0	\$113,180
2 Land and Land Rights	7,500	0	7,500	0	7,500
3 Non-used and Useful Components	(8,077)	0	(8,077)	0	(8,077)
4 Accumulated Depreciation	(93,173)	0	(93,173)	0	(93,173)
5 CIAC	(62,450)	0	(62,450)	0	(62,450)
6 Amortization of CIAC	62,450	0	62,450	0	62,450
7 Working Capital Allowance	<u>11,809</u>	<u>0</u>	<u>11,809</u>	<u>0</u>	<u>11,809</u>
8 Rate Base	<u>\$31,239</u>	<u>\$0</u>	<u>\$31,239</u>	<u>\$0</u>	<u>\$31,239</u>

AUF/The Woods Statement of Water Operations Interim Test Year Ended 12/31/05		Schedule No. 3-A Docket No. 060368-WS					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$22,153</u>	<u>\$34,429</u>	<u>\$56,582</u>	<u>(\$34,429)</u>	<u>\$22,153</u>	<u>\$33,896</u> 153.01%	<u>\$56,049</u>
Operating Expenses							
2 Operation & Maintenance	\$42,607	\$508	\$43,115	\$0	\$43,115		\$43,115
3 Depreciation	4,498	(36)	4,462	0	4,462		4,462
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,048	1,480	5,528	(1,549)	3,979	1,525	5,504
6 Income Taxes	<u>(11,010)</u>	<u>12,059</u>	<u>1,049</u>	<u>(12,485)</u>	<u>(11,436)</u>	<u>12,181</u>	<u>745</u>
7 Total Operating Expense	<u>\$40,143</u>	<u>\$14,011</u>	<u>\$54,154</u>	<u>(\$14,034)</u>	<u>\$40,120</u>	<u>\$13,706</u>	<u>\$53,826</u>
8 Operating Income	<u>(\$17,990)</u>	<u>\$20,418</u>	<u>\$2,428</u>	<u>(\$20,395)</u>	<u>(\$17,967)</u>	<u>\$20,189</u>	<u>\$2,222</u>
9 Rate Base	<u>\$33,219</u>		<u>\$33,219</u>		<u>\$33,219</u>		<u>\$33,219</u>
10 Rate of Return	<u>-54.16%</u>		<u>7.31%</u>		<u>-54.09%</u>		<u>6.69%</u>

AUF/The Woods Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$17,123</u>	<u>\$24,844</u>	<u>\$41,967</u>	<u>(\$24,844)</u>	<u>\$17,123</u>	<u>\$24,347</u> 142.19%	<u>\$41,470</u>
Operating Expenses							
2 Operation & Maintenance	\$34,800	\$367	\$35,167	\$0	\$35,167	\$0	\$35,167
3 Depreciation	807	(266)	541	0	541	0	541
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	1,931	1,063	2,994	(1,118)	1,876	1,096	2,972
6 Income Taxes	<u>(7,802)</u>	<u>8,787</u>	<u>985</u>	<u>(9,034)</u>	<u>(8,049)</u>	<u>8,750</u>	<u>701</u>
7 Total Operating Expense	<u>\$29,736</u>	<u>\$9,951</u>	<u>\$39,687</u>	<u>(\$10,152)</u>	<u>\$29,535</u>	<u>\$9,845</u>	<u>\$39,381</u>
8 Operating Income	<u>(\$12,613)</u>	<u>\$14,893</u>	<u>\$2,280</u>	<u>(\$14,692)</u>	<u>(\$12,412)</u>	<u>\$14,502</u>	<u>\$2,090</u>
9 Rate Base	<u>\$31,239</u>		<u>\$31,239</u>		<u>\$31,239</u>		<u>\$31,239</u>
10 Rate of Return	<u>-40.38%</u>		<u>7.30%</u>		<u>-39.73%</u>		<u>6.69%</u>

AUF/The Woods Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$34,429)</u>	(\$24,844)	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$1,549)</u>	(\$1,118)	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$12,485)</u>	<u>(\$9,034)</u>	

AUF/The Woods		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential and General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.40	\$43.39	\$32.72	\$42.97
3/4"	\$24.62	\$65.14	\$49.08	\$64.51
1"	\$41.02	\$108.53	\$81.80	\$107.49
1-1/2"	\$82.03	\$217.04	\$163.61	\$214.95
2"	\$131.24	\$347.25	\$261.77	\$343.90
3"	\$262.47	\$694.47	\$523.54	\$687.78
4"	\$410.10	\$1,085.08	\$818.03	\$1,074.63
6"	\$820.25	\$2,170.29	\$1,636.05	\$2,149.39
8"	\$1,312.36	\$3,472.36	\$2,617.68	\$3,438.91
10"	-	-	\$3,762.92	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.09	\$8.18	\$8.67	\$8.10
Block 2	-	-	\$10.83	-
General Service and Multi-Family	\$3.09	\$8.18	\$8.67	\$8.10
<u>Multi-Family</u>				
5/8" x 3/4"	-	-	\$32.72	-
3/4"	-	-	\$49.08	-
1"	-	-	\$81.80	-
1-1/2"	-	-	\$163.61	-
2"	-	-	\$261.77	-
3"	-	-	\$523.54	-
4"	-	-	\$818.03	-
6"	-	-	\$1,636.05	-
8"	-	-	\$2,617.68	-
10"	-	-	\$3,762.92	-
Gallonage Charge, per 1,000 Gallons			\$8.67	-
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	-	-	\$65.44	-
3"	-	-	\$130.89	-
4"	-	-	\$204.51	-
6"	-	-	\$409.01	-
8"	-	-	\$654.42	-
10"	-	-	\$940.73	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$25.67	\$67.93	\$58.73	\$67.27
5,000 Gallons	\$31.85	\$84.29	\$76.07	\$83.47
10,000 Gallons	\$47.30	\$125.19	\$128.06	\$123.97

AUF/The Woods Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$15.74	\$38.58	\$40.22	\$38.12
3/4"	\$15.74	\$38.58	\$60.33	\$38.12
1"	\$15.74	\$38.58	\$100.55	\$38.12
1-1/2"	\$15.74	\$38.58	\$201.11	\$38.12
2"	\$15.74	\$38.58	\$321.78	\$38.12
3"	\$15.74	\$38.58	\$643.55	\$38.12
4"	\$15.74	\$38.58	\$1,005.55	\$38.12
6"	\$15.74	\$38.58	\$2,011.09	\$38.12
8"	\$15.74	\$38.58	\$3,217.75	\$38.12
10"	-	-	\$4,625.52	-
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$4.10	\$10.05	\$17.80	\$9.93
General Service and Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$40.22	-
3/4"	-	-	\$60.33	-
1"	-	-	\$100.55	-
1-1/2"	-	-	\$201.11	-
2"	-	-	\$321.78	-
3"	-	-	\$643.55	-
4"	-	-	\$1,005.55	-
6"	-	-	\$2,011.09	-
8"	-	-	\$3,217.75	-
10"	-	-	\$4,625.52	-
Gallage Charge, per 1,000 Gallons	-	-	\$21.36	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$28.04	\$68.73	\$93.62	\$67.91
5,000 Gallons	\$36.24	\$88.83	\$129.22	\$87.77
6,000 Gallons	\$40.34	\$98.88	\$147.02	\$97.70
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Tomoka Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$231,522	\$0	\$231,522	\$0	\$231,522
2 Land and Land Rights	2,000	0	2,000	0	2,000
3 Non-used and Useful Components	(8,659)	0	(8,659)	0	(8,659)
4 Accumulated Depreciation	(68,458)	0	(68,458)	0	(68,458)
5 CIAC	(48,415)	0	(48,415)	0	(48,415)
6 Amortization of CIAC	37,347	0	37,347	0	37,347
7 Working Capital Allowance	<u>13,314</u>	<u>0</u>	<u>13,314</u>	<u>0</u>	<u>13,314</u>
8 Rate Base	<u>\$158,651</u>	<u>\$0</u>	<u>\$158,651</u>	<u>\$0</u>	<u>\$158,651</u>

AUF/Tomoka Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$44,936</u>	<u>\$88,255</u>	<u>\$133,191</u>	<u>(\$88,255)</u>	<u>\$44,936</u>	<u>\$85,635</u> 190.57%	<u>\$130,571</u>
Operating Expenses							
2 Operation & Maintenance	\$98,644	\$1,303	\$99,947	\$0	\$99,947		\$99,947
3 Depreciation	5,896	(326)	5,570	0	5,570		5,570
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	7,151	3,848	10,999	(3,971)	7,028	3,854	10,881
6 Income Taxes	<u>(25,321)</u>	<u>30,372</u>	<u>5,051</u>	<u>(32,265)</u>	<u>(27,214)</u>	<u>30,774</u>	<u>3,560</u>
7 Total Operating Expense	<u>\$86,370</u>	<u>\$35,197</u>	<u>\$121,567</u>	<u>(\$36,237)</u>	<u>\$85,330</u>	<u>\$34,628</u>	<u>\$119,958</u>
8 Operating Income	<u>(\$41,434)</u>	<u>\$53,058</u>	<u>\$11,624</u>	<u>(\$52,018)</u>	<u>(\$40,394)</u>	<u>\$51,007</u>	<u>\$10,613</u>
9 Rate Base	<u>\$158,651</u>		<u>\$158,651</u>		<u>\$158,651</u>		<u>\$158,651</u>
10 Rate of Return	<u>-26.12%</u>		<u>7.33%</u>		<u>-25.46%</u>		<u>6.69%</u>

AUF/Tomoka Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$88,255)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$3,971)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$32,265)</u>	<u>N/A</u>	

AUF/Tomoka		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$4.64	\$14.25	\$24.19	\$6.25
3/4"	\$11.60	\$35.64	\$36.29	\$15.63
1"	\$23.23	\$71.35	\$60.48	\$31.29
1-1/2"	\$37.14	\$114.09	\$120.96	\$50.03
2"	\$37.14	\$114.09	\$193.54	\$50.03
3"	\$37.14	\$114.09	\$387.07	\$50.03
4"	\$37.14	\$114.09	\$604.80	\$50.03
6"	\$37.14	\$114.09	\$1,209.60	\$50.03
8"	\$37.14	\$114.09	\$1,935.36	\$50.03
10"	\$37.14	\$114.09	\$2,782.09	\$50.03
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$1.36	\$4.17	\$4.64	\$1.83
Block 2	-	-	\$5.80	-
General Service and Multi-Family	\$1.36	\$4.17	\$4.64	\$1.83
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$3.10	\$9.54	\$48.39	\$4.18
3"	\$3.10	\$9.54	\$96.77	\$4.18
4"	\$3.10	\$9.54	\$151.20	\$4.18
6"	\$3.10	\$9.54	\$302.40	\$4.18
8"	\$3.10	\$9.54	\$483.84	\$4.18
10"	\$3.10	\$9.54	\$695.52	\$4.18
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$8.72	\$26.76	\$38.11	\$11.75
5,000 Gallons	\$11.44	\$35.10	\$47.39	\$15.41
10,000 Gallons	\$18.24	\$55.95	\$75.23	\$24.57

AUF/Valencia Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$200,182	\$0	\$200,182	\$0	\$200,182
2 Land and Land Rights	1,191	0	1,191	0	1,191
3 Non-used and Useful Components	(15,422)	0	(15,422)	0	(15,422)
4 Accumulated Depreciation	(35,106)	0	(35,106)	0	(35,106)
5 CIAC	(40,017)	0	(40,017)	0	(40,017)
6 Amortization of CIAC	13,586	0	13,586	0	13,586
7 Working Capital Allowance	<u>38,744</u>	<u>0</u>	<u>38,744</u>	<u>0</u>	<u>38,744</u>
8 Rate Base	<u>\$163,158</u>	<u>\$0</u>	<u>\$163,158</u>	<u>\$0</u>	<u>\$163,158</u>

AUF/Valencia Terrace Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$452,719	\$0	\$452,719	\$0	\$452,719
2 Land and Land Rights	2,460	0	2,460	0	2,460
3 Non-used and Useful Components	(43,229)	0	(43,229)	0	(43,229)
4 Accumulated Depreciation	(226,338)	0	(226,338)	0	(226,338)
5 CIAC	(35,029)	0	(35,029)	0	(35,029)
6 Amortization of CIAC	12,068	0	12,068	0	12,068
7 Working Capital Allowance	<u>38,587</u>	<u>0</u>	<u>38,587</u>	<u>0</u>	<u>38,587</u>
8 Rate Base	<u>\$201,238</u>	<u>\$0</u>	<u>\$201,238</u>	<u>\$0</u>	<u>\$201,238</u>

AUF/Valencia Terrace Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$86,752</u>	<u>\$16,916</u>	<u>\$103,668</u>	<u>(\$16,916)</u>	<u>\$86,752</u>	<u>\$14,548</u> 16.77%	<u>\$101,300</u>
Operating Expenses							
2 Operation & Maintenance	\$73,332	\$250	\$73,582	\$0	\$73,582		\$73,582
3 Depreciation	5,683	(881)	4,802	0	4,802		4,802
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	8,027	420	8,447	(761)	7,686	655	8,340
6 Income Taxes	<u>612</u>	<u>4,487</u>	<u>5,099</u>	<u>(6,666)</u>	<u>(1,567)</u>	<u>5,228</u>	<u>3,661</u>
7 Total Operating Expense	<u>\$87,654</u>	<u>\$4,276</u>	<u>\$91,930</u>	<u>(\$7,427)</u>	<u>\$84,503</u>	<u>\$5,883</u>	<u>\$90,385</u>
8 Operating Income	<u>(\$902)</u>	<u>\$12,640</u>	<u>\$11,738</u>	<u>(\$9,489)</u>	<u>\$2,249</u>	<u>\$8,665</u>	<u>\$10,915</u>
9 Rate Base	<u>\$163,158</u>		<u>\$163,158</u>		<u>\$163,158</u>		<u>\$163,158</u>
10 Rate of Return	<u>-0.55%</u>		<u>7.19%</u>		<u>1.38%</u>		<u>6.69%</u>

AUF/Valencia Terrace Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$119,657</u>	<u>\$33,155</u>	<u>\$152,812</u>	<u>(\$33,155)</u>	<u>\$119,657</u>	<u>\$29,813</u> 24.92%	<u>\$149,470</u>
Operating Expenses							
2 Operation & Maintenance	\$107,152	\$490	\$107,642	\$0	\$107,642		\$107,642
3 Depreciation	16,544	(3,925)	12,619	0	12,619		12,619
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	10,645	737	11,382	(1,492)	9,890	1,342	11,232
6 Income Taxes	<u>(3,338)</u>	<u>9,753</u>	<u>6,415</u>	<u>(12,613)</u>	<u>(6,198)</u>	<u>10,714</u>	<u>4,515</u>
7 Total Operating Expense	<u>\$131,003</u>	<u>\$7,055</u>	<u>\$138,058</u>	<u>(\$14,105)</u>	<u>\$123,953</u>	<u>\$12,055</u>	<u>\$136,008</u>
8 Operating Income	<u>(\$11,346)</u>	<u>\$26,100</u>	<u>\$14,754</u>	<u>(\$19,050)</u>	<u>(\$4,296)</u>	<u>\$17,758</u>	<u>\$13,462</u>
9 Rate Base	<u>\$201,238</u>		<u>\$201,238</u>		<u>\$201,238</u>		<u>\$201,238</u>
10 Rate of Return	<u>-5.64%</u>		<u>7.33%</u>		<u>-2.13%</u>		<u>6.69%</u>

AUF/Valencia Terrace Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$16,916)</u>	<u>(\$33,155)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$761)</u>	<u>(\$1,492)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$6,666)</u>	<u>(\$12,613)</u>	

AUF/Valencia Terrace		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.70	\$11.85	\$21.38	\$13.07
3/4"	\$14.57	\$17.79	\$32.07	\$19.63
1"	\$24.27	\$29.63	\$53.45	\$32.69
1-1/2"	\$48.51	\$59.23	\$106.89	\$65.34
2"	\$77.63	\$94.79	\$171.02	\$104.57
3"	\$155.26	\$189.57	\$342.05	\$209.14
4"	\$242.59	\$296.19	\$534.45	\$326.78
6"	\$485.19	\$592.41	\$1,068.90	\$653.57
8"	\$776.30	\$947.85	\$1,710.24	\$1,045.70
10"	\$1,115.92	\$1,362.52	\$2,458.47	\$1,503.18
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.10	\$2.56	\$2.27	\$2.83
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$2.10	\$2.56	\$2.27	\$2.83
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.45	\$7.88	\$42.76	\$8.69
3"	\$12.95	\$15.81	\$85.51	\$17.44
4"	\$20.22	\$24.69	\$133.61	\$27.24
6"	\$40.43	\$49.37	\$267.23	\$54.46
8"	\$64.69	\$78.99	\$427.56	\$87.14
10"	\$92.99	\$113.54	\$614.62	\$125.26
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$16.00	\$19.53	\$28.19	\$21.55
5,000 Gallons	\$20.20	\$24.65	\$32.73	\$27.21
10,000 Gallons	\$30.70	\$37.45	\$46.36	\$41.35

AUF/Valencia Terrace		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.15	\$20.82	\$30.03	\$23.02
3/4"	\$16.15	\$20.82	\$45.05	\$23.02
1"	\$16.15	\$20.82	\$75.09	\$23.02
1-1/2"	\$16.15	\$20.82	\$150.17	\$23.02
2"	\$16.15	\$20.82	\$240.27	\$23.02
3"	\$16.15	\$20.82	\$480.54	\$23.02
4"	\$16.15	\$20.82	\$750.85	\$23.02
6"	\$16.15	\$20.82	\$1,501.70	\$23.02
8"	\$16.15	\$20.82	\$2,402.72	\$23.02
10"	\$16.15	\$20.82	\$3,453.91	\$23.02
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$3.27	\$4.21	\$10.97	\$4.66
Residential Flat Rate	\$28.68	\$36.96	\$63.07	\$40.87
<u>General Service and Mutli-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.15	\$20.82	\$30.03	\$23.02
3/4"	\$24.19	\$31.17	\$45.05	\$34.48
1"	\$40.35	\$52.00	\$75.09	\$57.51
1-1/2"	\$80.67	\$103.95	\$150.17	\$114.97
2"	\$129.06	\$166.31	\$240.27	\$183.93
3"	\$258.12	\$332.63	\$480.54	\$367.87
4"	\$403.30	\$519.72	\$750.85	\$574.78
6"	\$806.61	\$1,039.44	\$1,501.70	\$1,149.57
8"	\$1,290.57	\$1,663.11	\$2,402.72	\$1,839.31
10"	\$1,855.19	\$2,390.71	\$3,453.91	\$2,644.00
Gallage Charge, per 1,000 Gallons				
	\$3.92	\$5.06	\$13.17	\$5.59
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$25.96	\$33.45	\$62.94	\$37.00
5,000 Gallons	\$32.50	\$41.87	\$84.88	\$46.32
10,000 Gallons	\$35.77	\$46.08	\$95.85	\$50.98
(Wastewater Gallage Cap - 6,000 Gallons)				

AUF/Venetian Village Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$134,940	\$0	\$134,940	\$0	\$134,940
2 Land and Land Rights	1,782	0	1,782	0	1,782
3 Non-used and Useful Components	(3,578)	0	(3,578)	0	(3,578)
4 Accumulated Depreciation	(55,031)	0	(55,031)	0	(55,031)
5 CIAC	(54,609)	0	(54,609)	0	(54,609)
6 Amortization of CIAC	28,119	0	28,119	0	28,119
7 Working Capital Allowance	<u>15,364</u>	<u>0</u>	<u>15,364</u>	<u>0</u>	<u>15,364</u>
8 Rate Base	<u>\$66,987</u>	<u>\$0</u>	<u>\$66,987</u>	<u>\$0</u>	<u>\$66,987</u>

AUF/Venetian Village Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$290,033	\$0	\$290,033	\$0	\$290,033
2 Land and Land Rights	17,279	0	17,279	0	17,279
3 Non-used and Useful Components	(3,758)	0	(3,758)	0	(3,758)
4 Accumulated Depreciation	(163,502)	0	(163,502)	0	(163,502)
5 CIAC	(148,474)	0	(148,474)	0	(148,474)
6 Amortization of CIAC	130,696	0	130,696	0	130,696
7 Working Capital Allowance	<u>9,588</u>	<u>0</u>	<u>9,588</u>	<u>0</u>	<u>9,588</u>
8 Rate Base	<u>\$131,862</u>	<u>\$0</u>	<u>\$131,862</u>	<u>\$0</u>	<u>\$131,862</u>

AUF/Venetian Village Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$54,599</u>	<u>\$8,544</u>	<u>\$63,143</u>	<u>(\$8,544)</u>	<u>\$54,599</u>	<u>\$7,665</u> 14.04%	<u>\$62,264</u>
Operating Expenses							
2 Operation & Maintenance	\$48,039	\$126	\$48,165	\$0	\$48,165		\$48,165
3 Depreciation	2,650	(129)	2,521	0	2,521		2,521
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,320	313	5,633	(384)	5,249	345	5,593
6 Income Taxes	<u>(238)</u>	<u>2,289</u>	<u>2,051</u>	<u>(3,302)</u>	<u>(1,251)</u>	<u>2,754</u>	<u>1,503</u>
7 Total Operating Expense	<u>\$55,771</u>	<u>\$2,599</u>	<u>\$58,370</u>	<u>(\$3,687)</u>	<u>\$54,683</u>	<u>\$3,099</u>	<u>\$57,783</u>
8 Operating Income	<u>(\$1,172)</u>	<u>\$5,945</u>	<u>\$4,773</u>	<u>(\$4,857)</u>	<u>(\$84)</u>	<u>\$4,565</u>	<u>\$4,481</u>
9 Rate Base	<u>\$66,987</u>		<u>\$66,987</u>		<u>\$66,987</u>		<u>\$66,987</u>
10 Rate of Return	<u>-1.75%</u>		<u>7.13%</u>		<u>-0.13%</u>		<u>6.69%</u>

AUF/Venetian Village Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$50,340</u>	<u>\$19,010</u>	<u>\$69,350</u>	<u>(\$19,010)</u>	<u>\$50,340</u>	<u>\$16,241</u> 32.26%	<u>\$66,581</u>
Operating Expenses							
2 Operation & Maintenance	\$43,421	\$281	\$43,702	\$0	\$43,702		\$43,702
3 Depreciation	5,423	(134)	5,289	0	5,289		5,289
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,122	813	5,935	(855)	5,080	731	5,810
6 Income Taxes	<u>(1,105)</u>	<u>5,464</u>	<u>4,359</u>	<u>(7,237)</u>	<u>(2,878)</u>	<u>5,837</u>	<u>2,959</u>
7 Total Operating Expense	<u>\$52,861</u>	<u>\$6,424</u>	<u>\$59,285</u>	<u>(\$8,092)</u>	<u>\$51,193</u>	<u>\$6,567</u>	<u>\$57,760</u>
8 Operating Income	<u>(\$2,521)</u>	<u>\$12,586</u>	<u>\$10,065</u>	<u>(\$10,918)</u>	<u>(\$853)</u>	<u>\$9,674</u>	<u>\$8,821</u>
9 Rate Base	<u>\$131,862</u>		<u>\$131,862</u>		<u>\$131,862</u>		<u>\$131,862</u>
10 Rate of Return	<u>-1.91%</u>		<u>7.63%</u>		<u>-0.65%</u>		<u>6.69%</u>

AUF/Venetian Village Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$8,544)</u>	<u>(\$19,010)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$384)</u>	<u>(\$855)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$3,302)</u>	<u>(\$7,237)</u>	

AUF/Venetian Village		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.08	\$11.90	\$21.38	\$13.58
3/4"	\$15.13	\$17.87	\$32.07	\$20.38
1"	\$25.20	\$29.76	\$53.45	\$33.95
1-1/2"	\$50.41	\$59.54	\$106.89	\$67.90
2"	\$80.65	\$95.26	\$171.02	\$108.64
3"	\$161.32	\$190.52	\$342.05	\$217.30
4"	\$252.05	\$297.68	\$534.45	\$339.52
6"	\$504.10	\$595.37	\$1,068.90	\$679.04
8"	\$806.55	\$952.58	\$1,710.24	\$1,086.45
10"	\$1,159.43	\$1,369.36	\$2,458.47	\$1,561.79
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.81	\$4.50	\$2.27	\$5.13
Block 2	-	-	\$2.84	-
General Service and Multi-Family	\$3.81	\$4.50	\$2.27	\$5.13
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.73	\$7.95	\$42.76	\$9.07
3"	\$13.44	\$15.87	\$85.51	\$18.10
4"	\$21.00	\$24.80	\$133.61	\$28.29
6"	\$42.00	\$49.61	\$267.23	\$56.58
8"	\$67.21	\$79.38	\$427.56	\$90.53
10"	\$96.62	\$114.11	\$614.62	\$130.15
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$21.51	\$25.40	\$28.19	\$28.97
5,000 Gallons	\$29.13	\$34.40	\$32.73	\$39.24
10,000 Gallons	\$48.18	\$56.90	\$46.36	\$64.90

AUF/Venetian Village Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.27	\$28.26	\$30.03	\$28.89
3/4"	\$20.27	\$28.26	\$45.05	\$28.89
1"	\$20.27	\$28.26	\$75.09	\$28.89
1-1/2"	\$20.27	\$28.26	\$150.17	\$28.89
2"	\$20.27	\$28.26	\$240.27	\$28.89
3"	\$20.27	\$28.26	\$480.54	\$28.89
4"	\$20.27	\$28.26	\$750.85	\$28.89
6"	\$20.27	\$28.26	\$1,501.70	\$28.89
8"	\$20.27	\$28.26	\$2,402.72	\$28.89
10"	\$20.27	\$28.26	\$3,453.91	\$28.89
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$5.92	\$8.25	\$10.97	\$8.44
Residential Flat Rate	\$44.84	\$62.52	\$63.07	\$63.91
<u>General Service and Mutli-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.27	\$28.26	\$30.03	\$28.89
3/4"	\$30.39	\$42.38	\$45.05	\$43.31
1"	\$50.66	\$70.63	\$75.09	\$72.20
1-1/2"	\$101.32	\$141.27	\$150.17	\$144.40
2"	\$162.08	\$225.98	\$240.27	\$230.99
3"	\$324.21	\$452.03	\$480.54	\$462.06
4"	\$506.57	\$706.27	\$750.85	\$721.96
6"	\$1,013.14	\$1,412.55	\$1,501.70	\$1,443.92
8"	\$1,621.00	\$2,260.05	\$2,402.72	\$2,310.23
10"	\$2,330.19	\$3,248.82	\$3,453.91	\$3,320.96
Gallonge Charge, per 1,000 Gallons	\$7.10	\$9.89	\$13.17	\$10.12
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$38.03	\$53.01	\$62.94	\$54.20
5,000 Gallons	\$49.87	\$69.51	\$84.88	\$71.07
10,000 Gallons (Wastewater Gallonge Cap - 6,000 Gallons)	\$55.79	\$77.76	\$95.85	\$79.51

AUF/Village Water Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$176,641	\$0	\$176,641	\$0	\$176,641
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(28,254)	0	(28,254)	0	(28,254)
5 CIAC	(1,800)	0	(1,800)	0	(1,800)
6 Amortization of CIAC	142	0	142	0	142
7 Working Capital Allowance	<u>9,187</u>	<u>0</u>	<u>9,187</u>	<u>0</u>	<u>9,187</u>
8 Rate Base	<u>\$155,916</u>	<u>\$0</u>	<u>\$155,916</u>	<u>\$0</u>	<u>\$155,916</u>

AUF/Village Water Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$264,720	\$0	\$264,720	\$0	\$264,720
2 Land and Land Rights	19,000	0	19,000	0	19,000
3 Non-used and Useful Components	(50,694)	0	(50,694)	0	(50,694)
4 Accumulated Depreciation	(70,342)	0	(70,342)	0	(70,342)
5 CIAC	0	0	0	0	0
6 Amortization of CIAC	0	0	0	0	0
7 Working Capital Allowance	<u>37,716</u>	<u>0</u>	<u>37,716</u>	<u>0</u>	<u>37,716</u>
8 Rate Base	<u>\$200,400</u>	<u>\$0</u>	<u>\$200,400</u>	<u>\$0</u>	<u>\$200,400</u>

AUF/Village Water Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$113,218</u>	<u>\$56,946</u>	<u>\$170,164</u>	<u>(\$56,946)</u>	<u>\$113,218</u>	<u>\$53,218</u> 47.00%	<u>\$166,436</u>
Operating Expenses							
2 Operation & Maintenance	\$135,870	\$0	\$135,870	\$0	\$135,870		\$135,870
3 Depreciation	7,003	0	7,003	0	7,003		7,003
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	7,241	2,561	9,802	(2,563)	7,239	2,395	9,634
6 Income Taxes	<u>(7,436)</u>	<u>0</u>	<u>(7,436)</u>	<u>(8,190)</u>	<u>(15,626)</u>	<u>19,125</u>	<u>3,499</u>
7 Total Operating Expense	<u>\$142,678</u>	<u>\$2,561</u>	<u>\$145,239</u>	<u>(\$10,753)</u>	<u>\$134,486</u>	<u>\$21,519</u>	<u>\$156,006</u>
8 Operating Income	<u>(\$29,460)</u>	<u>\$54,385</u>	<u>\$24,925</u>	<u>(\$46,193)</u>	<u>(\$21,268)</u>	<u>\$31,698</u>	<u>\$10,430</u>
9 Rate Base	<u>\$155,916</u>		<u>\$155,916</u>		<u>\$155,916</u>		<u>\$155,916</u>
10 Rate of Return	<u>-18.89%</u>		<u>15.99%</u>		<u>-13.64%</u>		<u>6.69%</u>

AUF/Village Water Statement of Wastewater Operations Interim Test Year Ended 12/31/05						Schedule No. 3-B Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$104,951</u>	<u>(\$2,303)</u>	<u>\$102,648</u>	<u>\$2,303</u>	<u>\$104,951</u>	<u>(\$4,264)</u> -4.06%	<u>\$100,687</u>
Operating Expenses							
2 Operation & Maintenance	\$54,638	\$0	\$54,638	\$0	\$54,638		\$54,638
3 Depreciation	12,863	0	12,863	0	12,863		12,863
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	14,156	(1,405)	12,751	104	12,855	(192)	12,663
6 Income Taxes	<u>18,264</u>	<u>0</u>	<u>18,264</u>	<u>(11,249)</u>	<u>7,015</u>	<u>(1,532)</u>	<u>5,483</u>
7 Total Operating Expense	<u>\$99,921</u>	<u>(\$1,405)</u>	<u>\$98,516</u>	<u>(\$11,145)</u>	<u>\$87,371</u>	<u>(\$1,724)</u>	<u>\$85,647</u>
8 Operating Income	<u>\$5,030</u>	<u>(\$898)</u>	<u>\$4,132</u>	<u>\$13,448</u>	<u>\$17,580</u>	<u>(\$2,540)</u>	<u>\$15,040</u>
9 Rate Base	<u>\$200,400</u>		<u>\$200,400</u>		<u>\$200,400</u>		<u>\$200,400</u>
10 Rate of Return	<u>2.51%</u>		<u>2.06%</u>		<u>8.77%</u>		<u>7.51%</u>

AUF/Village Water Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$56,946)</u>	<u>\$2,303</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$2,563)</u>	<u>\$104</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$8,190)</u>	<u>(\$11,249)</u>	

AUF/Village Water		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
Residential				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.85	\$19.60	\$21.75	\$18.98
3/4"	\$12.85	\$19.60	\$32.63	\$18.98
1"	\$32.12	\$48.99	\$54.38	\$47.44
1-1/2"	\$64.23	\$97.97	\$108.76	\$94.86
2"	\$102.77	\$156.77	\$174.01	\$151.78
3"	\$205.55	\$313.55	\$348.02	\$303.57
4"	\$321.20	\$489.95	\$543.79	\$474.37
6"	\$1,027.74	\$1,567.71	\$1,087.57	\$1,517.84
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallage Charge, per 1,000 Gallons				
Residential	\$2.49	\$3.79	-	\$3.68
Block 1	-	-	\$2.84	-
Block 2	-	-	\$3.55	-
General Service				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.85	\$19.60	\$21.75	\$18.98
3/4"	\$12.85	\$19.60	\$32.63	\$18.98
1"	\$32.12	\$48.99	\$54.38	\$47.44
1-1/2"	\$64.23	\$97.97	\$108.76	\$94.86
2"	\$102.77	\$156.77	\$174.01	\$151.78
3"	\$205.55	\$313.55	\$348.02	\$303.57
4"	\$321.20	\$489.95	\$543.79	\$474.37
6"	-	\$1,567.71	\$1,087.57	-
8"	\$1,027.74	-	\$1,740.12	\$1,517.84
10"	-	-	\$2,501.42	-
Gallage Charge, per 1,000 Gallons				
	\$2.49	\$3.79	\$2.84	\$3.68
Multi-Family				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.75	-
3/4"	-	-	\$32.63	-
1"	-	-	\$54.38	-
1-1/2"	-	-	\$108.76	-
2"	-	-	\$174.01	-
3"	-	-	\$348.02	-
4"	-	-	\$543.79	-
6"	-	-	\$1,087.57	-
8"	-	-	\$1,740.12	-
10"	-	-	\$2,501.42	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$2.84	-
Private Fire Protection				
Base Facility Charge by Meter Size:				
2"	-	-	\$43.50	-
3"	-	-	\$87.01	-
4"	-	-	\$135.95	-
6"	-	-	\$271.89	-
8"	-	-	\$435.03	-
10"	-	-	\$625.36	-
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$20.32	\$30.97	\$30.27	\$30.01
5,000 Gallons	\$25.30	\$38.55	\$35.95	\$37.36
10,000 Gallons	\$37.75	\$57.50	\$52.99	\$55.75

AUF/Village Water Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05		Schedule No. 4-B Docket No. 060368-WS		
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$100.58	-
3/4"	-	-	\$150.87	-
1"	-	-	\$251.45	-
1-1/2"	-	-	\$502.90	-
2"	-	-	\$804.63	-
3"	-	-	\$1,609.27	-
4"	-	-	\$2,514.48	-
6"	-	-	\$5,028.95	-
8"	-	-	\$8,046.33	-
10"	-	-	\$11,566.60	-
Gallonge Charge, per 1,000 gallons (6,000 gallon cap)				
	-	-	\$7.72	-
Residential Flat Rate	-	-	\$211.22	-
<u>General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$42.33	\$41.79	\$100.58	\$40.61
3/4"	\$42.33	\$41.79	\$150.87	\$40.61
1"	\$105.80	\$104.47	\$251.45	\$101.50
1-1/2"	\$211.60	\$208.92	\$502.90	\$203.00
2"	\$338.55	\$334.27	\$804.63	\$324.79
3"	\$677.11	\$668.53	\$1,609.27	\$649.60
4"	\$1,057.98	\$1,044.60	\$2,514.48	\$1,014.99
6"	\$3,385.55	\$3,342.65	\$5,028.95	\$3,247.99
8"	-	-	\$8,046.33	-
10"	-	-	\$11,566.60	-
Gallonge Charge, per 1,000 Gallons	\$3.85	\$3.80	\$9.26	\$3.69
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	-	-	\$123.74	-
5,000 Gallons	-	-	\$139.18	-
10,000 Gallons	-	-	\$146.90	-
(Wastewater Gallonge Cap - 6,000 Gallons)				

AUF/Welaka-Saratoga Harbour Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$216,444	\$0	\$216,444	\$0	\$216,444
2 Land and Land Rights	4,864	0	4,864	0	4,864
3 Non-used and Useful Components	(11,480)	0	(11,480)	(11,362)	(22,842)
4 Accumulated Depreciation	(74,152)	0	(74,152)	0	(74,152)
5 CIAC	(25,635)	0	(25,635)	0	(25,635)
6 Amortization of CIAC	5,864	0	5,864	0	5,864
7 Working Capital Allowance	<u>15,615</u>	<u>0</u>	<u>15,615</u>	<u>0</u>	<u>15,615</u>
8 Rate Base	<u>\$131,520</u>	<u>\$0</u>	<u>\$131,520</u>	<u>(\$11,362)</u>	<u>\$120,158</u>

AUF/Welaka-Saratoga Harbour Adjustments to Rate Base Interim Test Year Ended 12/31/05		Schedule 2-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Non-used and Useful</u> To reflect net non-used and useful adjustment	<u>(\$11,362)</u>	<u>N/A</u>	

AUF/Welaka-Saratoga Harbour Statement of Water Operations Interim Test Year Ended 12/31/05						Schedule No. 3-A Docket No. 060368-WS	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$46,181</u>	<u>\$28,312</u>	<u>\$74,493</u>	<u>(\$28,312)</u>	<u>\$46,181</u>	<u>\$23,858</u> 51.66%	<u>\$70,039</u>
Operating Expenses							
2 Operation & Maintenance	\$47,468	\$418	\$47,886	\$0	\$47,886	\$0	\$47,886
3 Depreciation	5,908	(531)	5,377	(596)	4,781	0	4,781
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	6,125	1,001	7,126	(1,563)	5,563	1,074	6,637
6 Income Taxes	<u>(4,542)</u>	<u>8,806</u>	<u>4,264</u>	<u>(10,141)</u>	<u>(5,877)</u>	<u>8,574</u>	<u>2,696</u>
7 Total Operating Expense	<u>54,959</u>	<u>9,694</u>	<u>64,653</u>	<u>(12,300)</u>	<u>52,353</u>	<u>9,647</u>	<u>62,001</u>
8 Operating Income	<u>(8,778)</u>	<u>18,618</u>	<u>9,840</u>	<u>(16,012)</u>	<u>(6,172)</u>	<u>14,210</u>	<u>8,038</u>
\$9 Rate Base	<u>\$131,520</u>		<u>\$131,520</u>		<u>\$120,158</u>		<u>\$120,158</u>
10 Rate of Return	<u>-6.67%</u>		<u>7.48%</u>		<u>-5.14%</u>		<u>6.69%</u>

AUF/Welaka-Saratoga Harbour Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$28,312)</u>	N/A	
<u>Depreciation Expense - Net</u>			
To remove net depreciation on non-U&U adjustment above.	<u>(\$596)</u>	N/A	
<u>Taxes Other Than Income</u>			
1 RAFs on revenue adjustments above	(\$1,274)	N/A	
2 To reflect property taxes for NU&U adjustment	<u>(289)</u>	N/A	
Total	<u>(\$1,563)</u>	N/A	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$10,141)</u>	N/A	

AUF/Welaka-Saratoga Harbour				Schedule No. 4-A
Water Monthly Service Rates				Docket No. 060368-WS
Interim Test Year Ended 12/31/05				
	Rates Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Commission Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$16.59	\$34.17	\$13.54
3/4"	\$15.09	\$24.91	\$51.25	\$20.33
1"	\$25.14	\$41.51	\$85.42	\$33.86
1-1/2"	\$50.31	\$83.05	\$170.85	\$67.77
2"	\$80.46	\$132.84	\$273.36	\$108.38
3"	\$160.90	\$265.66	\$546.71	\$216.74
4"	\$251.41	\$415.08	\$854.24	\$338.66
6"	\$502.85	\$830.21	\$1,708.48	\$677.36
8"	\$804.95	\$1,328.32	\$2,733.57	\$1,084.30
10"	\$1,156.93	\$1,909.45	\$3,929.50	\$1,558.43
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.56	\$7.53	\$6.97	\$6.14
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$4.56	\$7.53	\$6.97	\$6.14
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.72	\$11.10	\$68.34	\$9.05
3"	\$13.41	\$22.14	\$136.68	\$18.06
4"	\$20.96	\$34.60	\$213.56	\$28.23
6"	\$41.91	\$69.20	\$427.12	\$56.45
8"	\$67.04	\$110.68	\$683.39	\$90.31
10"	\$96.39	\$159.13	\$982.38	\$129.84
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$23.73	\$39.18	\$55.08	\$31.97
5,000 Gallons	\$32.85	\$54.24	\$69.02	\$44.25
10,000 Gallons	\$55.65	\$91.89	\$110.83	\$74.97

AUF/Wootens Schedule of Water Rate Base Interim Test Year Ended 12/31/05		Schedule No. 2-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$82,606	\$0	\$82,606	\$0	\$82,606	
2 Land and Land Rights	196	0	196	0	196	
3 Non-used and Useful Components	(466)	0	(466)	0	(466)	
4 Accumulated Depreciation	(25,117)	0	(25,117)	0	(25,117)	
5 CIAC	(8,897)	0	(8,897)	0	(8,897)	
6 Amortization of CIAC	1,933	0	1,933	0	1,933	
7 Working Capital Allowance	<u>2,784</u>	<u>0</u>	<u>2,784</u>	<u>0</u>	<u>2,784</u>	
8 Rate Base	<u>\$53,039</u>	<u>\$0</u>	<u>\$53,039</u>	<u>\$0</u>	<u>\$53,039</u>	

AUF/Wootens Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>6,555</u>	<u>18,466</u>	<u>25,021</u>	<u>(18,466)</u>	<u>6,555</u>	17,289 263.76%	<u>23,844</u>
Operating Expenses							
2 Operation & Maintenance	13,586	273	13,859	0	13,859		13,859
3 Depreciation	2,674	(14)	2,660	0	2,660		2,660
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,819	821	2,640	(831)	1,809	778	2,587
6 Income Taxes	<u>(4,345)</u>	<u>6,124</u>	<u>1,779</u>	<u>(6,802)</u>	<u>(5,023)</u>	<u>6,213</u>	<u>1,190</u>
7 Total Operating Expense	<u>13,734</u>	<u>7,204</u>	<u>20,938</u>	<u>(7,633)</u>	<u>13,305</u>	<u>6,991</u>	<u>20,296</u>
8 Operating Income	<u>(7,179)</u>	<u>11,262</u>	<u>4,083</u>	<u>(10,833)</u>	<u>(6,750)</u>	<u>10,298</u>	<u>3,548</u>
9 Rate Base	<u>53,039</u>		<u>53,039</u>		<u>53,039</u>		<u>53,039</u>
10 Rate of Return	<u>-13.54%</u>		<u>7.70%</u>		<u>-12.73%</u>		<u>6.69%</u>

AUF/Wootens Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$18,466)</u>	<u>N/A</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$831)</u>	<u>N/A</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$6,802)</u>	<u>N/A</u>	

AUF/Wootens		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.14	\$35.82	\$34.17	\$12.31
3/4"	\$13.70	\$53.72	\$51.25	\$18.45
1"	\$22.85	\$89.58	\$85.42	\$30.78
1-1/2"	\$45.66	\$179.00	\$170.85	\$61.51
2"	\$73.08	\$286.48	\$273.36	\$98.44
3"	\$146.15	\$572.97	\$546.71	\$196.87
4"	\$228.37	\$895.31	\$854.24	\$307.62
6"	\$456.74	\$1,790.58	\$1,708.48	\$615.25
8"	\$730.78	\$2,864.92	\$2,733.57	\$984.39
10"	\$1,050.51	\$4,118.38	\$3,929.50	\$1,415.07
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.67	\$18.29	\$6.97	\$6.29
Block 2	-	-	\$8.71	-
General Service and Multi-Family	\$4.67	\$18.29	\$6.97	\$6.29
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$6.10	\$23.90	\$68.34	\$8.22
3"	\$12.17	\$47.73	\$136.68	\$16.39
4"	\$19.04	\$74.63	\$213.56	\$25.65
6"	\$38.07	\$149.26	\$427.12	\$51.28
8"	\$60.89	\$238.72	\$683.39	\$82.02
	87.54	\$343.20	\$982.38	\$117.92
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$23.15	\$90.69	\$55.08	\$31.16
5,000 Gallons	\$32.49	\$127.27	\$69.02	\$43.74
10,000 Gallons	\$55.84	\$218.72	\$110.83	\$75.17

AUF/Zephyr Shores Schedule of Water Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-A Docket No. 060368-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year
1 Plant in Service	\$225,072	\$0	\$225,072	\$0	\$225,072
2 Land and Land Rights	4,896	0	4,896	0	4,896
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	386	0	386	0	386
5 CIAC	(49,244)	0	(49,244)	0	(49,244)
6 Amortization of CIAC	22,589	0	22,589	0	22,589
7 Working Capital Allowance	<u>53,565</u>	<u>0</u>	<u>53,565</u>	<u>0</u>	<u>53,565</u>
8 Rate Base	<u>\$257,264</u>	<u>\$0</u>	<u>\$257,264</u>	<u>\$0</u>	<u>\$257,264</u>

AUF/Zephyr Shores Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/05			Schedule No. 2-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	
1 Plant in Service	\$298,793	\$0	\$298,793	\$0	\$298,793	
2 Land and Land Rights	44,384	0	44,384	0	44,384	
3 Non-used and Useful Components	0	0	0	0	0	
4 Accumulated Depreciation	(129,573)	0	(129,573)	0	(129,573)	
5 CIAC	(83,582)	0	(83,582)	0	(83,582)	
6 Amortization of CIAC	36,813	0	36,813	0	36,813	
7 Working Capital Allowance	<u>53,355</u>	<u>0</u>	<u>53,355</u>	<u>0</u>	<u>53,355</u>	
8 Rate Base	<u>\$220,190</u>	<u>\$0</u>	<u>\$220,190</u>	<u>\$0</u>	<u>\$220,190</u>	

AUF/Zephyr Shores Statement of Water Operations Interim Test Year Ended 12/31/05			Schedule No. 3-A Docket No. 060368-WS				
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$75,553</u>	<u>\$69,218</u>	<u>\$144,771</u>	<u>(\$69,218)</u>	<u>\$75,553</u>	<u>\$65,333</u> 86.47%	<u>\$140,886</u>
Operating Expenses							
2 Operation & Maintenance	\$98,719	\$1,022	\$99,741	\$0	\$99,741		\$99,741
3 Depreciation	5,803	0	5,803	0	5,803		5,803
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	9,421	3,113	12,534	(3,115)	9,419	2,940	12,359
6 Income Taxes	<u>(14,737)</u>	<u>22,822</u>	<u>8,085</u>	<u>(25,791)</u>	<u>(17,706)</u>	<u>23,478</u>	<u>5,773</u>
7 Total Operating Expense	<u>\$99,206</u>	<u>\$26,957</u>	<u>\$126,163</u>	<u>(\$28,906)</u>	<u>\$97,257</u>	<u>\$26,418</u>	<u>\$123,676</u>
8 Operating Income	<u>(\$23,653)</u>	<u>\$42,261</u>	<u>\$18,608</u>	<u>(\$40,312)</u>	<u>(\$21,704)</u>	<u>\$38,914</u>	<u>\$17,210</u>
9 Rate Base	<u>\$257,264</u>		<u>\$257,264</u>		<u>\$257,264</u>		<u>\$257,264</u>
10 Rate of Return	<u>-9.19%</u>		<u>7.23%</u>		<u>-8.44%</u>		<u>6.69%</u>

AUF/Zephyr Shores Statement of Wastewater Operations Interim Test Year Ended 12/31/05				Schedule No. 3-B Docket No. 060368-WS			
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Commission Adjust- ments	Commission Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$135,979</u>	<u>\$19,431</u>	<u>\$155,410</u>	<u>(\$19,431)</u>	<u>\$135,979</u>	<u>\$16,458</u> 12.10%	<u>\$152,437</u>
Operating Expenses							
2 Operation & Maintenance	\$111,699	\$287	\$111,986	\$0	\$111,986		\$111,986
3 Depreciation	9,220	0	9,220	0	9,220		9,220
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	10,820	874	11,694	(874)	10,820	741	11,560
6 Income Taxes	<u>1,883</u>	<u>4,931</u>	<u>6,814</u>	<u>(7,788)</u>	<u>(974)</u>	<u>5,914</u>	<u>4,941</u>
7 Total Operating Expense	<u>\$133,622</u>	<u>\$6,092</u>	<u>\$139,714</u>	<u>(\$8,662)</u>	<u>\$131,052</u>	<u>\$6,655</u>	<u>\$137,707</u>
8 Operating Income	<u>\$2,357</u>	<u>\$13,339</u>	<u>\$15,696</u>	<u>(\$10,769)</u>	<u>\$4,927</u>	<u>\$9,803</u>	<u>\$14,730</u>
9 Rate Base	<u>\$220,190</u>		<u>\$220,190</u>		<u>\$220,190</u>		<u>\$220,190</u>
10 Rate of Return	<u>1.07%</u>		<u>7.13%</u>		<u>2.24%</u>		<u>6.69%</u>

AUF/Zephyr Shores Adjustment to Operating Income Interim Test Year Ended 12/31/05		Schedule 3-C Docket No. 060368-WS	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested final revenue increase	<u>(\$69,218)</u>	<u>(\$19,431)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above	<u>(\$3,115)</u>	<u>(\$874)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$25,791)</u>	<u>(\$7,788)</u>	

AUF/Zephyr Shores		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.18	\$12.15	\$18.52	\$6.53
3/4"	\$9.28	\$18.27	\$27.78	\$9.63
1"	\$15.45	\$30.40	\$46.30	\$15.80
1-1/2"	\$30.89	\$60.77	\$92.60	\$31.24
2"	\$49.43	\$97.27	\$148.16	\$49.78
3"	\$98.85	\$194.49	\$296.33	\$99.20
4"	\$154.46	\$303.93	\$463.01	\$154.81
6"	\$308.91	\$607.82	\$926.03	\$309.26
8"	\$494.26	\$972.53	\$1,481.65	\$494.61
10"	\$710.50	\$1,398.00	\$2,129.87	\$710.85
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.93	\$9.70	\$3.93	\$5.28
Block 2	-	-	\$4.92	-
General Service and Multi-Family	\$4.93	\$9.70	\$3.93	\$5.28
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$4.12	\$8.10	\$37.04	\$4.47
3"	\$8.23	\$16.20	\$74.08	\$8.58
4"	\$12.89	\$25.36	\$115.75	\$13.24
6"	\$25.73	\$50.63	\$231.51	\$26.08
8"	\$41.20	\$81.06	\$370.41	\$41.55
10"	\$59.21	\$116.50	\$532.47	\$59.56
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$20.97	\$41.25	\$30.31	\$22.36
5,000 Gallons	\$30.83	\$60.65	\$38.17	\$32.91
10,000 Gallons	\$55.48	\$109.15	\$61.78	\$59.30

AUF/Zephyr Shores		Schedule No. 4-B		
Wastewater Monthly Service Rates		Docket No. 060368-WS		
Interim Test Year Ended 12/31/05				
	Rates	Utility	Utility	Commission
	Effective	Requested	Requested	Approved
	12/31/2005	Interim	Final	Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$11.29	\$13.02	\$16.90	\$16.09
3/4"	\$11.29	\$13.02	\$25.35	\$16.09
1"	\$11.29	\$13.02	\$42.25	\$16.09
1-1/2"	\$11.29	\$13.02	\$84.50	\$16.09
2"	\$11.29	\$13.02	\$135.20	\$16.09
3"	\$11.29	\$13.02	\$270.40	\$16.09
4"	\$11.29	\$13.02	\$422.50	\$16.09
6"	\$11.29	\$13.02	\$845.00	\$16.09
8"	\$11.29	\$13.02	\$1,352.00	\$16.09
10"	\$11.29	\$13.02	\$1,943.49	\$16.09
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$9.45	\$10.90	\$5.84	\$13.47
Residential Flat Rate	\$27.38	\$31.58	\$35.49	\$39.02
<u>General Service & Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$11.29	\$13.02	\$16.90	\$16.09
3/4"	\$16.93	\$19.52	\$25.35	\$24.13
1"	\$28.22	\$32.55	\$42.25	\$40.22
1-1/2"	\$56.42	\$65.07	\$84.50	\$80.41
2"	\$90.29	\$104.13	\$135.20	\$128.68
3"	\$180.58	\$208.26	\$270.40	\$257.36
4"	\$282.16	\$325.41	\$422.50	\$402.13
6"	\$564.30	\$650.78	\$845.00	\$804.23
8"	\$902.90	\$1,041.27	\$1,352.00	\$1,286.80
10"	\$1,297.90	\$1,496.81	\$1,943.49	\$1,849.75
Gallage Charge, per 1,000 Gallons	\$11.36	\$13.10	\$7.01	\$16.19
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$39.64	\$45.72	\$34.42	\$56.49
5,000 Gallons	\$58.54	\$67.52	\$46.10	\$83.43
10,000 Gallons	\$67.99	\$78.42	\$51.94	\$96.90
(Wastewater Gallage Cap - 6,000 Gallons)				