

State of Florida



# Public Service Commission

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## -M-E-M-O-R-A-N-D-U-M-

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COMMISSION  
CLERK

**DATE:** March 15, 2007

**TO:** Commission Clerk (Cole)

**FROM:** Division of Economic Regulation (Fletcher, Daniel, Edwards, Johnson, Kyle, Massoudi, Maurey, Redemann, Rendell, Revel, Rieger, Springer, Walden) Office of the General Counsel (Gervasi, Fleming, Jaeger)

**RE:** Docket No. 060368-WS – 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.

**AGENDA:** 03/27/07 – Regular Agenda – Decision on Interim Rates – Participation is at the discretion of the Commission

**COMMISSIONERS ASSIGNED:** All Commissioners

**PREHEARING OFFICER:** Carter

**CRITICAL DATES:** 03/27/07 (60-Day Interim Date)

**SPECIAL INSTRUCTIONS:** None

**FILE NAME AND LOCATION:** S:\PSC\ECR\WP\060368.RCM.DOC

### Case Background

Aqua Utilities Florida, Inc. (AUF or utility) is a wholly-owned subsidiary of Aqua America, Inc. AUF provides water and wastewater service in eighty 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 eighty Florida Commission-regulated water and wastewater systems that are the subject of this rate case application. 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

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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, the Commission has 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 actual 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 transfer of FWSC's land, facilities, and certificates to AUF. By Order No. PSC-05-1242-PAA-WS, issued December 20, 2005, the Commission approved that transfer.<sup>1</sup> The following tables reflect the respective orders by which the Commission established rate base for AUF's other water and wastewater systems.

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

<sup>1</sup> In Dockets 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.

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

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

<sup>4</sup> In 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.

<sup>5</sup> In 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.

<sup>6</sup> In 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.

<sup>7</sup> In 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.

<sup>8</sup> In 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.

<sup>9</sup> In Dockets. 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 49<sup>th</sup> Street Village customers that are currently served by A.P. Utilities, Inc. in Marion County.

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

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, Aqua Utilities Florida, Inc. By Order No. PSC-06-0973-FOF-WS, issued November 22, 2006,<sup>13</sup> the Commission 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, the Commission 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, the Commission staff determined that AUF still had some engineering MFR deficiencies. The deadline to correct those deficiencies is March 26, 2007. To date, the official date of filing has not been established.

The intervention of the Office of Public Counsel was acknowledged 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

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<sup>10</sup> In 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.

<sup>11</sup> In 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.

<sup>12</sup> In 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.

<sup>13</sup> 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.

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 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 for the Commission to suspend the utility's requested final rates was February 1, 2007. However, by letter dated February 6, 2007, the utility agreed to extend the statutory time frame by which the Commission is required to address AUF's interim rate request. This recommendation addresses the suspension of the utility's requested final rates and AUF's requested interim rates. The Commission has jurisdiction pursuant to Sections 367.081 and 367.082, F.S.

**Discussion of Issues**

**Issue 1:** Should the utility's proposed final water and wastewater rates be suspended?

**Recommendation:** Yes. The utility's proposed final water and wastewater rates should be suspended. (Fletcher)

**Staff Analysis:** Section 367.081(6), F.S., provides that the rates proposed by the utility shall become effective within sixty days after filing unless the 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 the Commission.

Staff has reviewed the filing and has considered the proposed rates, the revenues thereby generated, and the information filed in support of the rate application. Staff believes that it is 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 staff accountants and engineers. Based on the foregoing, staff recommends that it is appropriate to suspend the utility's proposed final rate increase.

**Issue 2:** Should any interim revenue increase be approved?

**Recommendation:** Yes. The appropriate interim revenue requirements are as shown in Attachment A. (Fletcher, Maurey, Rieger, Springer)

**Staff Analysis:** AUF requested 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, staff believes 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 should be calculated using the maximum return on equity (ROE) limit, and an interim increase should be calculated using the minimum ROE limit. Thus, the consolidated capital structure under the maximum ROE limit should be applied to the ten systems with a revenue decrease, and the consolidated capital structure under the minimum ROE limit should be applied to the remaining systems.

Staff has attached accounting schedules to illustrate the recommended rate base and test year operating income amounts on a per system basis. The two capital structure schedules are numbered 1-A (minimum ROE limit) and 1-B (maximum ROE limit). The water and/or wastewater rate base schedules are numbered 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. As the Welaka/Saratoga Harbour water system is the only system for which staff 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 fall-out income taxes provision adjustment resulting from staff's recommended capital structure. 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 must be calculated by applying adjustments consistent with those used in the utility's most recent rate proceeding and annualizing any rate changes. Staff has reviewed the utility's interim request, as well as past Commission orders in which the Commission last established rate bases for the respective water and wastewater systems. Based on its review, staff has made adjustments which are discussed below.

### RATE BASE

Staff reviewed the utility's interim used and useful calculation on a per system basis. For those plants that have had previous rate proceedings, staff verified whether adjustments were made consistent with those prior methodologies. Staff determined 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. Staff believes this statement is incorrect. The system map and sanitary survey reports, provided by the utility, indicate 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, staff believes that the largest well should be removed for firm reliable capacity considerations. The remaining well capacity should 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 for wells. Therefore, staff recommends that the water wells portion of the Welaka/Saratoga Harbour water treatment plant used and useful calculations be considered 42.9% used and useful.

Staff recalculated the utility's used and useful amount based on the above. As such, staff recommends that net used and useful plant be reduced by \$11,362. Corresponding adjustments should be made to reduce depreciation expense by \$596, and property tax expense by \$289. Based on the above adjustments, staff recommends that the utility's interim rate base should be \$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 the Commission's current leverage formula approved in Order No. PSC-06-0476-PAA-WS.<sup>14</sup> Section 367.082(5)(b)3., Florida Statutes, states that in calculating an interim increase, the minimum of the range of the last authorized ROE shall be used. However, the ROE authorized in the last rate case should not be used in this instance because the ROE does not survive a transfer.<sup>15</sup> As approved in Order No. PSC-06-0973-FOF-WS, "Through these mergers

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<sup>14</sup> Order No. PSC-06-0476-PAA-WS, 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.

<sup>15</sup> See 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, p.3.

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, staff recommends that the current leverage formula be used to determine the ROE for AUF.

Staff reviewed the requested interim capital structure for each individual system. For interim purposes, staff recommends that the system specific capital structures be supplanted by an Aqua system-wide capital structure. Staff 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 staff’s recommended rate base.

For the systems that AUF requested an interim increase, staff 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, staff 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, staff 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, staff’s recommended weighted average cost of capital for purposes of an interim increase is 6.69%. For purposes of an interim decrease, staff’s recommended weighted average cost of capital is 7.51%. Schedules 1-A and 1-B detail staff’s recommendation.

#### NET OPERATING INCOME

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

#### REVENUE REQUIREMENT

Staff has recommended 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, staff 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, staff recommends that the appropriate combined interim revenue requirements are \$6,862,524 and \$4,039,091, respectively for the utility’s water and wastewater systems. This results in interim increase in annual revenues of \$1,851,705 for the water systems and \$1,283,938 for the wastewater systems. Attachment A reflects the interim revenue requirements for each system.



**Issue 3:** What are the appropriate interim water and wastewater rates?

**Recommendation:** The appropriate interim rates are shown on Schedules No. 4-A and 4-B for water and wastewater, respectively. The approved rates should be effective for service rendered as of the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1)(a), F.A.C., provided customers have received notice. The rates should not be implemented until staff verifies that the tariff sheets are consistent with the Commission decision, the proposed customer notice is adequate, and the required security has been filed. The utility should provide proof of the date notice was given within 10 days after the date of notice. (Fletcher, Rendell)

**Staff Analysis:** 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.” See Florida Power Corporation v. Hawkins, 367 So. 2d 1011, 1013 (Fla. 1979). 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.” See Citizens v. Public Service Commission, 435 So. 2d 784, 786 (Fla. 1983). Thus, the provision of interim rates is an efficient, prima facie means by which a utility can obtain immediate financial relief. See Citizens v. Mayo, 333 So. 2d 1, 5 (Fla. 1976). In the formal hearing for this docket, all parties and staff will have the opportunity to address the utility’s rates and rate structure.

Staff recommends that interim water and wastewater service rates for AUF 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. Staff believes this methodology is appropriate for the systems that were not formerly Florida Water Service Corporation (FWSC) systems. Staff’s 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., the Commission approved a capband rate structure.<sup>16</sup> That order was appealed. In Southern States Utilities, Inc. v. Florida Public Service Commission, 714 So. 2d 1046 (Fla. 1<sup>st</sup> DCA 1998), the First District Court of Appeal affirmed the capband rate structure. 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 should be based on the aggregated revenues for these systems.

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<sup>16</sup> 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.

For the former FWSC water systems, staff believes 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. Staff believes this same method should be applied to the former FWSC wastewater systems. Using this methodology, staff calculated 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 should be applied as an across-the-board increase or decrease to the service rates in effect as of December 31, 2005.

The approved rates should be effective for service rendered as of the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C., provided customers have received notice. The rates should not be implemented until staff verifies that the tariff sheets are consistent with the Commission decision, the proposed customer notice is adequate, and the required security has been filed. The utility should 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 staff's recommended interim rates are shown on Schedules No. 4-A and 4-B for water and wastewater, respectively.

**Issue 4:** What is the appropriate security to guarantee the interim increase?

**Recommendation:** A corporate undertaking is acceptable contingent upon receipt of the written guarantee of the parent company, Aqua America, Inc. (Aqua), and written confirmation of Aqua's attestation that it does not have any outstanding guarantees on behalf of Aqua-owned utilities in other states. Aqua should be required to file a corporate undertaking on behalf of its subsidiaries to guarantee any potential refunds of revenues collected under interim conditions. Aqua's total guarantee should be an amount of \$2,671,026. Pursuant to Rule 25-30.360(6), F.A.C., the utility should provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. Should a refund be required, the refund should be with interest and undertaken in accordance with Rule 25-30.360, F.A.C. (Fletcher, Springer)

**Staff Analysis:** 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 the Commission. As recommended in Issue 2, the total annual interim increase is \$3,135,643. In accordance with Rule 25-30.360, F.A.C., staff has 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 staff's recommended interim rates 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. Staff reviewed the financial statements of AUF's parent, Aqua America, Inc. (Aqua), to determine if Aqua can support a corporate undertaking on behalf of its subsidiaries. Aqua's 2003, 2004 and 2005 financial statements 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 twenty five 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. Staff believes Aqua has adequate resources to support a corporate undertaking in the amount requested. Based on this analysis, staff recommends that a cumulative corporate undertaking of \$2,671,026 is acceptable contingent upon receipt of the written guarantee of Aqua and written confirmation that Aqua does not have any outstanding guarantees on behalf of Aqua-owned utilities in other states.

This brief financial analysis is only appropriate for deciding if the utility can support a corporate undertaking in the amount proposed and should not be considered a finding regarding staff's position on 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 should be with interest and undertaken in accordance with Rule 25-30.360, F.A.C.

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

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**Issue 5:** Should this docket be closed?

**Recommendation:** No. The docket should remain open pending the Commission's final action on the utility's requested rate increase. (Gervasi, Fleming, Jaeger)

**Staff Analysis:** The docket should remain open pending the Commission's final action on the utility's requested rate increase.

SUMMARY OF WATER OPERATING REVENUES BY SYSTEM	Staff Adjusted Test Year	\$ Increase	% Increase	Revenue Requirement
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
<b>TOTAL</b>	<b>\$5,010,819</b>	<b>\$1,851,705</b>	<b>36.95%</b>	<b>\$6,862,524</b>

SUMMARY OF WASTEWATER OPERATING REVENUES BY SYSTEM	Staff Adjusted Test Year	\$ Increase	% Increase	Revenue Requirement
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	101.66%	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
<b>TOTAL</b>	<b>\$2,755,153</b>	<b>\$1,283,938</b>	<b>46.60%</b>	<b>\$4,039,091</b>

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

System		Staff 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	\$21,807	\$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	\$14,866	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	\$190,933	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%



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

ATTACHMENT C  
 Page 1 of 2  
 Docket No. 060638-WS

#	PLANT NAME	Adjusted Test Year Revenues	Staff Recomm. \$ Increase	Staff Recomm. % Increase	Staff Recomm. 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	56,552	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	Staff Recomm. \$ Increase	Staff Recomm. % Increase	Staff Recomm. 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
<b>Per Utility</b>								
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 <b>Total Capital</b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>100.00%</u></b>		<b><u>7.40%</u></b>
<b>Per Staff</b>								
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 <b>Total Capital</b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>(\$11,362)</u></b>	<b><u>\$19,640,755</u></b>	<b><u>100.00%</u></b>		<b><u>6.69%</u></b>
						<b><u>LOW</u></b>	<b><u>HIGH</u></b>	
					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	
<b>Per Utility</b>									
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 <b>Total Capital</b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>100.00%</u></b>		<b><u>7.40%</u></b>	
<b>Per Staff</b>									
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>	<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 <b>Total Capital</b>	<b><u>\$19,652,117</u></b>	<b><u>\$0</u></b>	<b><u>\$19,652,117</u></b>	<b><u>(\$11,362)</u></b>	<b><u>\$19,640,755</u></b>	<b><u>100.00%</u></b>		<b><u>7.51%</u></b>	
						<b>LOW</b>	<b>HIGH</b>		
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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$183,188</u></b>	<b><u>\$0</u></b>	<b><u>\$183,188</u></b>	<b><u>\$0</u></b>	<b><u>\$183,188</u></b>

**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	Staff Adjust- ments	Staff 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>
<b>6 Rate Base</b>	<b><u>\$99,347</u></b>	<b><u>\$0</u></b>	<b><u>\$99,347</u></b>	<b><u>\$0</u></b>	<b><u>\$99,347</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$183,188</u>		<u>\$183,188</u>		<u>\$183,188</u>		<u>\$183,188</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$119,446	\$689	\$120,135	\$0	\$120,135		\$120,135
<b>3 Depreciation</b>	8,877	(723)	8,154	0	8,154		8,154
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	7,219	1,922	9,141	(2,099)	7,042	2,023	9,066
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$99,347</u>		<u>\$99,347</u>		<u>\$99,347</u>		<u>\$99,347</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential and General Service</u></b>				
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	-
<b><u>Multi-Family</u></b>				
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	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$44.97	-
3"	-	-	\$89.95	-
4"	-	-	\$140.54	-
6"	-	-	\$281.09	-
8"	-	-	\$449.74	-
10"	-	-	\$646.49	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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 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	Staff Recomm. Interim
<b>Residential &amp; General Service</b>				
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	-
Gallonge 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	-	-	\$44.34	-
<b>Multi-Family</b>				
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	-
Gallonge Charge, per 1,000 Gallons	-	-	\$13.14	-
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
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 Gallonge 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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>327,032</u></b>	<b><u>0</u></b>	<b><u>327,032</u></b>	<b><u>0</u></b>	<b><u>327,032</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$39,602	\$463	\$40,065	\$0	\$40,065	\$0	\$40,065
<b>3 Depreciation</b>	5,441	0	5,441	0	5,441	0	5,441
<b>4 Amortization</b>	0	0	0	0	0	0	0
<b>5 Taxes Other Than Income</b>	4,647	1,410	6,057	(1,411)	4,646	1,271	5,917
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$135,100</u>		<u>\$135,100</u>		<u>\$135,100</u>		<u>\$135,100</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$41,295	\$1,214	\$42,509	\$0	\$42,509	\$0	\$42,509
<b>3 Depreciation</b>	13,742	0	13,742	0	13,742	0	13,742
<b>4 Amortization</b>	0	0	0	0	0	0	0
<b>5 Taxes Other Than Income</b>	7,379	3,695	11,074	(3,698)	7,376	3,336	10,712
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$327,032</u>		<u>\$327,032</u>		<u>\$327,032</u>		<u>\$327,032</u>
<b>10 Rate of Return</b>	<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**

<b>Explanation</b>	<b>Water</b>	<b>Wastewater</b>
<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.06	\$30.96	\$41.79	\$21.63
3/4"	\$24.09	\$46.46	\$62.68	\$32.45
1"	\$40.14	\$77.40	\$104.47	\$54.07
1-1/2"	\$80.28	\$154.81	\$208.95	\$108.14
2"	\$128.44	\$247.67	\$334.32	\$173.01
3"	\$256.88	\$495.35	\$668.63	\$346.03
4"	\$401.38	\$774.00	\$1,044.74	\$540.67
6"	\$802.74	\$1,547.94	\$2,089.48	\$1,081.32
8"	\$1,284.40	\$2,476.75	\$3,343.17	\$1,730.13
10"	\$1,846.33	\$3,560.34	\$4,805.81	\$2,487.07
Gallonge Charge, per 1,000 Gallons:				
Residential				
Block 1	\$3.99	\$7.69	\$8.39	\$5.37
Block 2	-	-	\$10.49	-
General Service and Multi-Family	\$3.99	\$7.69	\$8.39	\$5.37
<b><u>Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$10.70	\$20.64	\$83.58	\$14.41
3"	\$21.40	\$41.26	\$167.16	\$28.83
4"	\$33.46	\$64.53	\$261.19	\$45.07
6"	\$66.89	\$128.99	\$522.37	\$90.10
8"	\$107.04	\$206.41	\$835.79	\$144.19
10"	\$153.86	\$296.69	\$1,201.45	\$207.25
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$28.03	\$54.03	\$66.96	\$37.76
5,000 Gallons	\$36.01	\$69.41	\$83.74	\$48.50
10,000 Gallons	\$55.96	\$107.86	\$134.09	\$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 Effective 12/31/2005	Utility Requested Interim	Utility Requested Final	Staff Recomm. Interim
<b><u>Residential</u></b>				
Base Facility Charge (All Meter Sizes):				
5/8" x 3/4"	\$21.24	\$101.28	\$134.49	\$30.27
3/4"	\$21.24	\$101.28	\$201.73	\$30.27
1"	\$21.24	\$101.28	\$336.22	\$30.27
1-1/2"	\$21.24	\$101.28	\$672.43	\$30.27
2"	\$21.24	\$101.28	\$1,075.89	\$30.27
3"	\$21.24	\$101.28	\$2,151.78	\$30.27
4"	\$21.24	\$101.28	\$3,362.16	\$30.27
6"	\$21.24	\$101.28	\$6,724.31	\$30.27
8"	\$21.24	\$101.28	\$10,758.90	\$30.27
10"	\$21.24	\$101.28	\$15,465.92	\$30.27
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$6.98	\$33.27	\$25.47	\$9.95
Residential Flat Rate	\$39.62	\$188.94	\$282.41	\$56.47
<b><u>Commercial and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$21.24	\$101.28	\$134.49	\$30.27
3/4"	\$31.87	\$151.99	\$201.73	\$45.42
1"	\$53.12	\$253.31	\$336.22	\$75.71
1-1/2"	\$106.21	\$506.48	\$672.43	\$151.37
2"	\$169.96	\$810.50	\$1,075.89	\$242.23
3"	\$339.90	\$1,620.91	\$2,151.78	\$484.42
4"	\$531.12	\$2,532.79	\$3,362.16	\$756.95
6"	\$1,062.23	\$5,065.57	\$6,724.31	\$1,513.88
8"	\$1,699.55	\$8,104.80	\$10,758.90	\$2,422.18
10"	\$2,443.10	\$11,650.64	\$15,465.92	\$3,481.88
Gallonge Charge, per 1,000 Gallons	\$8.39	\$40.03	\$30.57	\$11.96
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$42.18	\$201.09	\$210.90	\$60.10
5,000 Gallons	\$56.14	\$267.63	\$261.84	\$80.00
6,000 Gallons	\$63.12	\$300.90	\$287.31	\$89.95
(Wastewater Gallonge 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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<b><u>\$139,386</u></b>	<b><u>\$0</u></b>	<b><u>\$139,386</u></b>	<b><u>\$0</u></b>	<b><u>\$139,386</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$139,386</u>		<u>\$139,386</u>		<u>\$139,386</u>		<u>\$139,386</u>
<b>10 Rate of Return</b>	<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>

<b>AUF/Carlton Village</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$18.36	\$13.43	\$18.69	\$24.73
3/4"	\$27.55	\$20.16	\$28.04	\$37.11
1"	\$45.91	\$33.59	\$46.73	\$61.84
1-1/2"	\$91.83	\$67.18	\$93.46	\$123.70
2"	\$146.94	\$107.50	\$149.53	\$197.93
3"	\$293.84	\$214.97	\$299.07	\$395.81
4"	\$459.14	\$335.90	\$467.29	\$618.48
6"	\$918.26	\$671.80	\$934.58	\$1,236.93
8"	\$1,469.20	\$1,074.86	\$1,495.33	\$1,979.07
10"	\$2,112.00	\$1,545.13	\$2,149.53	\$2,844.94
Gallonge Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.76	\$2.75	\$2.51	\$5.06
Block 2	-	-	\$3.13	-
General Service and Multi-Family	\$3.76	\$2.75	\$2.51	\$5.06
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$12.24	\$8.96	\$37.38	\$16.49
3"	\$24.49	\$17.91	\$74.77	\$32.99
4"	\$38.25	\$27.98	\$116.82	\$51.52
6"	\$76.52	\$55.98	\$233.65	\$103.08
8"	\$122.43	\$89.57	\$373.83	\$164.92
10"	\$175.99	\$128.75	\$537.38	\$237.06
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$29.64	\$21.68	\$26.22	\$39.93
5,000 Gallons	\$37.16	\$27.18	\$31.24	\$50.06
10,000 Gallons	\$55.96	\$40.93	\$46.27	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$2,530,308</u></b>	<b><u>\$0</u></b>	<b><u>\$2,530,308</u></b>	<b><u>\$0</u></b>	<b><u>\$2,530,308</u></b>

**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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$818,508</u></b>	<b><u>\$0</u></b>	<b><u>\$818,508</u></b>	<b><u>\$0</u></b>	<b><u>\$818,508</u></b>



**AUF/Chuluota  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$312,664	\$1,179	\$313,843	\$0	\$313,843		\$313,843
<b>3 Depreciation</b>	83,269	(1,322)	81,947	0	81,947		81,947
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	59,693	3,310	63,003	(3,593)	59,410	1,081	60,491
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$2,530,308</u>		<u>\$2,530,308</u>		<u>\$2,530,308</u>		<u>\$2,530,308</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$818,508</u>		<u>\$818,508</u>		<u>\$818,508</u>		<u>\$818,508</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, Commercial and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$11.50	\$26.52	\$13.54
3/4"	\$15.09	\$17.27	\$39.78	\$20.33
1"	\$25.13	\$28.78	\$66.31	\$33.85
1-1/2"	\$50.28	\$57.56	\$132.62	\$67.73
2"	\$80.45	\$92.11	\$212.19	\$108.37
3"	\$160.89	\$184.22	\$424.37	\$216.72
4"	\$251.39	\$287.83	\$663.08	\$338.63
6"	\$502.79	\$575.66	\$1,326.16	\$677.28
8"	\$804.46	\$921.07	\$2,121.85	\$1,083.64
10"	\$1,156.42	\$1,324.04	\$3,050.16	\$1,557.74
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.81	\$4.37	\$2.29	\$5.13
Block 2	-	-	\$2.87	-
General Service and Multi-Family	\$3.81	\$4.37	\$2.29	\$5.13
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.71	\$7.69	\$53.05	\$9.04
3"	\$13.41	\$15.35	\$106.09	\$18.06
4"	\$20.95	\$23.98	\$165.77	\$28.22
6"	\$41.89	\$47.97	\$331.54	\$56.43
8"	\$67.03	\$76.74	\$530.46	\$90.29
10"	\$96.37	\$110.33	\$762.54	\$129.81
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$21.48	\$24.61	\$33.39	\$28.92
5,000 Gallons	\$29.10	\$33.35	\$37.97	\$39.19
10,000 Gallons	\$48.15	\$55.20	\$51.74	\$64.85

**AUF/Chuluota  
Wastewater Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-B  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge (all meter sizes):				
5/8" x 3/4"	\$21.81	\$20.91	\$61.77	\$31.08
3/4"	\$21.81	\$20.91	\$92.66	\$31.08
1"	\$21.81	\$20.91	\$154.44	\$31.08
1-1/2"	\$21.81	\$20.91	\$308.87	\$31.08
2"	\$21.81	\$20.91	\$494.20	\$31.08
3"	\$21.81	\$20.91	\$988.40	\$31.08
4"	\$21.81	\$20.91	\$1,544.37	\$31.08
6"	\$21.81	\$20.91	\$3,088.75	\$31.08
8"	\$21.81	\$20.91	\$4,942.00	\$31.08
10"	\$21.81	\$20.91	\$7,104.12	\$31.08
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$7.94	\$7.61	\$7.05	\$11.32
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$21.81	\$20.91	\$61.77	\$31.08
3/4"	\$32.73	\$31.38	\$92.66	\$46.65
1"	\$54.54	\$52.28	\$154.44	\$77.73
1-1/2"	\$109.06	\$104.55	\$308.87	\$155.43
2"	\$174.51	\$167.29	\$494.20	\$248.71
3"	\$349.01	\$334.56	\$988.40	\$497.41
4"	\$545.34	\$522.77	\$1,544.37	\$777.21
6"	\$1,090.67	\$1,045.54	\$3,088.75	\$1,554.41
8"	\$1,745.07	\$1,672.85	\$4,942.00	\$2,487.06
10"	\$2,508.55	\$2,404.74	\$7,104.12	\$3,575.16
Gallonge Charge, per 1,000 Gallons	\$9.51	\$9.12	\$8.46	\$13.55
<b><u>Flat Rate</u></b>				
Residential only	\$54.52	\$52.26	\$129.72	\$77.70
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$45.63	\$43.74	\$82.92	\$65.03
5,000 Gallons	\$61.51	\$58.96	\$97.02	\$87.65
6,000 Gallons	\$69.45	\$66.57	\$104.07	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<b><u>\$363,073</u></b>	<b><u>\$0</u></b>	<b><u>\$363,073</u></b>	<b><u>\$0</u></b>	<b><u>\$363,073</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$363,073</u>		<u>\$363,073</u>		<u>\$363,073</u>		<u>\$363,073</u>
10 <b>Rate of Return</b>	<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>



<b>AUF/East Lake Harris Estates</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$8.36	\$22.41	\$39.62	\$11.26
3/4"	\$12.56	\$33.65	\$59.43	\$16.92
1"	\$20.94	\$56.11	\$99.04	\$28.21
1-1/2"	\$41.85	\$112.14	\$198.08	\$56.37
2"	\$66.96	\$179.43	\$316.94	\$90.20
3"	\$133.95	\$358.00	\$633.87	\$180.44
4"	\$209.29	\$560.84	\$990.42	\$281.92
6"	\$418.59	\$1,121.71	\$1,980.00	\$563.86
8"	\$669.74	\$1,794.74	\$3,169.35	\$902.16
10"	\$962.77	\$2,579.98	\$4,555.94	\$1,296.89
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.76	\$12.77	\$7.91	\$6.41
Block 2	-	-	\$9.89	-
General Service and Multi-Family	\$4.76	\$12.77	\$7.91	\$6.41
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$5.58	\$14.95	\$79.24	\$7.52
3"	\$11.17	\$29.95	\$158.47	\$15.05
4"	\$17.43	\$46.70	\$247.61	\$23.48
6"	\$34.89	\$93.49	\$495.21	\$47.00
8"	\$55.82	\$149.59	\$792.34	\$75.19
10"	\$80.23	\$215.00	\$1,138.99	\$108.07
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$22.64	\$60.72	\$63.35	\$30.50
5,000 Gallons	\$32.16	\$86.26	\$79.17	\$43.32
10,000 Gallons	\$55.96	\$150.11	\$126.64	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$29,412	(\$99)	\$29,313	\$0	\$29,313		\$29,313
<b>3 Depreciation</b>	3,007	0	3,007	0	3,007		3,007
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	4,178	(302)	3,876	303	4,179	(307)	3,871
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$69,738</u>		<u>\$69,738</u>		<u>\$69,738</u>		<u>\$69,738</u>
<b>10 Rate of Return</b>	<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>		
RAFTs 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>

<b>AUF/FernTerrace Water Monthly Service Rates Interim Test Year Ended 12/31/05</b>		<b>Schedule No. 4-A Docket No. 060368-WS</b>		
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.43	\$9.20	\$23.95	\$14.05
3/4"	\$15.64	\$13.80	\$35.92	\$21.07
1"	\$26.09	\$23.02	\$59.87	\$35.14
1-1/2"	\$52.17	\$46.03	\$119.74	\$70.27
2"	\$83.48	\$73.66	\$191.58	\$112.45
3"	\$166.96	\$147.32	\$383.17	\$224.90
4"	\$260.88	\$230.19	\$598.70	\$351.41
6"	\$521.74	\$460.37	\$1,197.40	\$702.80
8"	\$834.79	\$736.59	\$1,915.85	\$1,124.49
10"	\$1,200.02	\$1,058.86	\$2,754.03	\$1,616.47
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$2.55	\$2.54	\$3.89
Block 2	-	-	\$3.18	-
General Service and Multi-Family	\$2.89	\$2.55	\$2.54	\$3.89
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.96	\$6.14	\$47.90	\$9.38
3"	\$13.91	\$12.27	\$95.79	\$18.74
4"	\$21.75	\$19.19	\$149.68	\$29.30
6"	\$43.47	\$38.36	\$299.35	\$58.56
8"	\$69.57	\$61.38	\$478.96	\$93.71
10"	\$100.00	\$88.24	\$688.51	\$134.70
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$19.10	\$16.85	\$31.57	\$25.73
5,000 Gallons	\$24.88	\$21.95	\$36.65	\$33.51
10,000 Gallons	\$39.33	\$34.70	\$46.37	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$437,131</u>		<u>\$437,131</u>		<u>\$437,131</u>		<u>\$437,131</u>
10 <b>Rate of Return</b>	<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	Staff Recomm. Interim
<b>Residential</b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$90.57	-
3/4"	-	-	\$135.85	-
1"	-	-	\$226.42	-
1-1/2"	-	-	\$452.84	-
2"	-	-	\$724.55	-
3"	-	-	\$1,449.10	-
4"	-	-	\$2,264.21	-
6"	-	-	\$4,528.43	-
8"	-	-	\$7,245.49	-
10"	-	-	\$10,415.38	-
Gallage Charge - Per 1,000 gallons (6,000 gallons cap)	-	-	\$9.02	-
<b>General Service</b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$38.37	\$73.46	\$90.57	\$54.68
3/4"	\$57.56	\$110.19	\$135.85	\$82.03
1"	\$95.92	\$183.64	\$226.42	\$136.70
1-1/2"	\$191.84	\$367.28	\$452.84	\$273.41
2"	\$306.95	\$587.65	\$724.55	\$437.46
3"	\$613.88	\$1,175.26	\$1,449.10	\$874.90
4"	\$959.21	\$1,836.39	\$2,264.21	\$1,367.06
6"	\$1,918.43	\$3,672.81	\$4,528.43	\$2,734.13
8"	\$3,069.47	\$5,876.45	\$7,245.49	\$4,374.58
10"	\$4,412.37	\$8,447.41	\$10,415.38	\$6,288.46
Gallage Charge - Per 1,000 gallons	\$5.17	\$9.90	\$10.82	\$7.37
<b>Multi-Family</b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	\$73.46	\$90.57	-
3/4"	-	\$110.19	\$135.85	-
1"	-	\$183.64	\$226.42	-
1-1/2"	-	\$367.28	\$452.84	-
2"	-	\$587.65	\$724.55	-
3"	-	\$1,175.26	\$1,449.10	-
4"	-	\$1,836.39	\$2,264.21	-
6"	-	\$3,672.81	\$4,528.43	-
8"	-	\$5,876.45	\$7,245.49	-
10"	-	\$8,447.41	\$10,415.38	-
Gallage Charge - Per 1,000 gallons	-	\$9.90	\$10.82	-
<b>Flat Rate</b>				
Residential	-	-	\$190.18	-
Reuse per sprinkler head	\$0.10	\$0.10	\$0.10	\$0.14
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	-	-	\$117.63	-
5,000 Gallons	-	-	\$135.67	-
6,000 Gallons	-	-	\$144.69	-

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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$13,938	\$58	\$13,996	\$0	\$13,996		\$13,996
<b>3 Depreciation</b>	277	0	277	0	277		277
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,155	177	1,332	(177)	1,155	180	1,335
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$4,012</u>		<u>\$4,012</u>		<u>\$4,012</u>		<u>\$4,012</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$15.53	\$21.07	\$17.89	\$20.92
3/4"	\$23.30	\$31.62	\$26.84	\$31.39
1"	\$38.84	\$52.70	\$44.73	\$52.32
1-1/2"	\$77.68	\$105.41	\$89.46	\$104.64
2"	\$124.28	\$168.65	\$143.14	\$167.41
3"	\$248.58	\$337.31	\$286.28	\$334.85
4"	\$388.39	\$527.04	\$447.31	\$523.18
6"	\$776.78	\$1,054.07	\$894.62	\$1,046.35
8"	\$1,242.86	\$1,686.53	\$1,431.39	\$1,674.18
10"	\$1,786.61	\$2,424.38	\$2,057.62	\$2,406.63
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.01	\$5.44	\$4.71	\$5.40
Block 2	-	-	\$5.88	-
General Service and Multi-Family	\$4.01	\$5.44	\$4.71	\$5.40
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$10.35	\$14.05	\$35.79	\$13.94
3"	\$20.72	\$28.12	\$71.57	\$27.91
4"	\$32.36	\$43.91	\$111.83	\$43.59
6"	\$64.73	\$87.84	\$223.66	\$87.19
8"	\$103.58	\$140.56	\$357.85	\$139.53
10"	\$148.88	\$202.02	\$514.41	\$200.55
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$27.56	\$37.39	\$32.02	\$37.12
5,000 Gallons	\$35.58	\$48.27	\$41.44	\$47.93
10,000 Gallons	\$55.63	\$75.47	\$69.67	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$266,798</u></b>	<b><u>\$0</u></b>	<b><u>\$266,798</u></b>	<b><u>\$0</u></b>	<b><u>\$266,798</u></b>

**AUF/Gibsonia 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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$40,539	\$904	\$41,443	\$0	\$41,443		\$41,443
<b>3 Depreciation</b>	8,332	0	8,332	0	8,332		8,332
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	2,129	2,752	4,881	(2,754)	2,127	2,500	4,627
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$266,798</u>		<u>\$266,798</u>		<u>\$266,798</u>		<u>\$266,798</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$5.38	\$21.48	\$23.61	\$7.25
3/4"	\$5.38	\$21.48	\$35.41	\$7.25
1"	\$5.38	\$21.48	\$59.02	\$7.25
1-1/2"	\$5.38	\$21.48	\$118.03	\$7.25
2"	\$5.38	\$21.48	\$188.86	\$7.25
3"	\$5.38	\$21.48	\$377.71	\$7.25
4"	\$5.38	\$21.48	\$590.17	\$7.25
6"	\$5.38	\$21.48	\$1,180.35	\$7.25
8"	\$5.38	\$21.48	\$1,888.56	\$7.25
10"	\$5.38	\$21.48	\$2,714.80	\$7.25
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$0.64	\$2.55	\$2.93	\$0.86
Block 2	-	-	\$3.13	-
General Service and Multi-Family	\$0.64	\$2.55	\$2.51	\$0.86
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$47.22	-
3"	-	-	\$94.43	-
4"	-	-	\$147.54	-
6"	-	-	\$295.09	-
8"	-	-	\$472.14	-
10"	-	-	\$678.70	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$5.38	\$21.48	\$32.40	\$7.25
5,000 Gallons	\$5.38	\$21.48	\$38.26	\$7.25
10,000 Gallons	\$5.38	\$21.48	\$53.71	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$26,649	\$116	\$26,765	\$0	\$26,765		\$26,765
<b>3 Depreciation</b>	1,752	0	1,752	0	1,752		1,752
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	3,412	354	3,766	(354)	3,412	298	3,710
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$74,555</u>		<u>\$74,555</u>		<u>\$74,555</u>		<u>\$74,555</u>
<b>10 Rate of Return</b>	<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**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.70	\$12.33	\$23.06	\$13.07
3/4"	\$14.57	\$18.51	\$34.58	\$19.63
1"	\$24.04	\$30.84	\$57.64	\$32.38
1-1/2"	\$48.05	\$61.65	\$115.28	\$64.73
2"	\$76.90	\$98.65	\$184.45	\$103.59
3"	\$153.80	\$197.29	\$368.90	\$207.17
4"	\$240.30	\$308.26	\$576.41	\$323.69
6"	\$480.61	\$616.55	\$1,152.82	\$647.40
8"	\$768.98	\$986.48	\$1,844.51	\$1,035.84
10"	\$1,105.39	\$1,418.05	\$2,651.48	\$1,489.00
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.08	\$2.67	\$3.01	\$2.80
Block 2	-	-	\$3.76	-
General Service and Multi-Family	\$2.08	\$2.67	\$3.01	\$2.80
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.45	\$8.20	\$46.11	\$8.69
3"	\$12.95	\$16.45	\$92.23	\$17.44
4"	\$20.22	\$25.70	\$144.10	\$27.24
6"	\$40.43	\$51.38	\$288.21	\$54.46
8"	\$64.69	\$82.21	\$461.13	\$87.14
10"	\$92.99	\$118.17	\$662.87	\$125.26
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$15.94	\$20.34	\$32.09	\$21.47
5,000 Gallons	\$20.10	\$25.68	\$38.11	\$27.08
10,000 Gallons	\$30.50	\$39.03	\$48.88	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$31,911</u></b>	<b><u>\$0</u></b>	<b><u>\$31,911</u></b>	<b><u>\$0</u></b>	<b><u>\$31,911</u></b>

**AUF/Haines Creek  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$24,505	\$125	\$24,630	\$0	\$24,630		\$24,630
<b>3 Depreciation</b>	1,667	0	1,667	0	1,667		1,667
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	207	381	588	(382)	206	365	571
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$31,911</u>		<u>\$31,911</u>		<u>\$31,911</u>		<u>\$31,911</u>
<b>10 Rate of Return</b>	<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>		
RAFs 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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.27	\$13.44	\$20.44	\$12.90
3/4"	\$13.89	\$20.15	\$30.67	\$19.32
1"	\$23.16	\$33.60	\$51.11	\$32.22
1-1/2"	\$46.33	\$67.21	\$102.22	\$64.45
2"	\$74.13	\$107.53	\$163.55	\$103.13
3"	\$148.26	\$215.08	\$327.10	\$206.26
4"	\$231.66	\$336.07	\$511.10	\$322.28
6"	\$443.98	\$644.08	\$1,022.20	\$617.66
8"	-	-	\$1,635.52	-
10"	-	-	\$2,351.05	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.49	\$2.16	\$4.34	\$2.07
Block 2			\$5.42	-
General Service and Multi-Family	\$1.49	\$2.16	\$4.34	\$2.07
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$40.89	-
3"	-	-	\$81.78	-
4"	-	-	\$127.78	-
6"	-	-	\$255.55	-
8"	-	-	\$408.88	-
10"	-	-	\$587.76	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$13.74	\$19.92	\$33.46	\$19.11
5,000 Gallons	\$16.72	\$24.24	\$42.14	\$23.26
10,000 Gallons	\$24.17	\$35.04	\$68.16	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	<u>\$24,187</u>	<u>\$95</u>	<u>\$24,282</u>	<u>\$0</u>	<u>\$24,282</u>	<u>\$0</u>	<u>\$24,282</u>
<b>3 Depreciation</b>	<u>2,727</u>	<u>0</u>	<u>2,727</u>	<u>0</u>	<u>2,727</u>	<u>0</u>	<u>2,727</u>
<b>4 Amortization</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>5 Taxes Other Than Income</b>	<u>3,272</u>	<u>289</u>	<u>3,561</u>	<u>(290)</u>	<u>3,271</u>	<u>232</u>	<u>3,503</u>
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$65,344</u>		<u>\$65,344</u>		<u>\$65,344</u>		<u>\$65,344</u>
<b>10 Rate of Return</b>	<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**  
**Water Monthly Service Rates**  
**Interim Test Year Ended 12/31/05**

**Schedule No. 4-A**  
**Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.60	\$25.41	\$49.74	\$27.75
3/4"	\$30.92	\$38.12	\$74.60	\$41.65
1"	\$51.54	\$63.56	\$124.34	\$69.43
1-1/2"	\$103.05	\$127.08	\$248.68	\$138.81
2"	\$164.90	\$203.35	\$397.88	\$222.13
3"	\$329.79	\$406.67	\$795.77	\$444.24
4"	\$515.29	\$635.43	\$1,243.39	\$694.11
6"	\$1,030.59	\$1,270.86	\$2,486.78	\$1,388.24
8"	\$1,648.94	\$2,033.38	\$3,978.85	\$2,221.18
10"	\$2,370.35	\$2,923.70	\$5,719.59	\$3,192.95
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.51	\$4.33	\$6.31	\$4.73
Block 2	-	-	\$7.88	-
General Service and Multi-Family	\$3.51	\$4.33	\$6.31	\$4.73
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$13.74	\$16.95	\$99.47	\$18.51
3"	\$27.48	\$33.88	\$198.94	\$37.02
4"	\$42.96	\$52.98	\$310.85	\$57.87
6"	\$85.87	\$105.89	\$621.70	\$115.67
8"	\$137.42	\$169.46	\$994.71	\$185.11
10"	\$197.53	\$243.58	\$1,429.90	\$266.08
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$31.13	\$38.40	\$68.67	\$41.92
5,000 Gallons	\$38.15	\$47.06	\$81.29	\$51.38
10,000 Gallons	\$55.70	\$68.71	\$119.12	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$57,693	\$1,399	\$59,092	\$0	\$59,092	\$0	\$59,092
<b>3 Depreciation</b>	21,571	(4,189)	17,382	0	17,382	0	17,382
<b>4 Amortization</b>	0	0	0	0	0	0	0
<b>5 Taxes Other Than Income</b>	12,253	2,556	14,809	(4,262)	10,547	3,838	14,385
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$416,039</u>		<u>\$416,039</u>		<u>\$416,039</u>		<u>\$416,039</u>
<b>10 Rate of Return</b>	<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>		
RAFTs 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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.33	\$30.84	\$46.30	\$12.57
3/4"	\$13.98	\$46.19	\$69.45	\$18.83
1"	\$23.31	\$77.03	\$115.75	\$31.40
1-1/2"	\$46.63	\$154.09	\$231.49	\$62.81
2"	\$74.61	\$246.57	\$370.39	\$100.50
3"	\$149.21	\$493.07	\$740.78	\$200.99
4"	\$233.14	\$770.40	\$1,157.47	\$314.05
6"	\$466.28	\$1,540.84	\$2,314.93	\$628.10
8"	\$746.05	\$2,465.33	\$3,703.89	\$1,004.96
10"	\$1,072.45	\$3,543.94	\$5,324.34	\$1,444.63
Gallonge Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.64	\$15.32	\$11.31	\$6.25
Block 2	-	-	\$14.14	-
General Service and Multi-Family	\$4.64	\$15.32	\$11.31	\$6.25
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.22	\$20.57	\$92.60	\$8.38
3"	\$12.43	\$41.07	\$185.20	\$16.74
4"	\$19.42	\$64.17	\$289.37	\$26.16
6"	\$38.86	\$128.40	\$578.73	\$52.35
8"	\$62.18	\$205.46	\$925.97	\$83.76
10"	\$89.36	\$295.28	\$1,331.09	\$120.37
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$23.25	\$76.80	\$80.23	\$31.31
5,000 Gallons	\$32.53	\$107.44	\$102.85	\$43.80
10,000 Gallons	\$55.73	\$184.04	\$170.72	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$29,809</u></b>	<b><u>\$0</u></b>	<b><u>\$29,809</u></b>	<b><u>\$0</u></b>	<b><u>\$29,809</u></b>

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

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$25,565	\$74	\$25,639	\$0	\$25,639		\$25,639
<b>3 Depreciation</b>	1,351	(218)	1,133	0	1,133		1,133
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	2,217	156	2,373	(225)	2,148	217	2,364
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$29,809</u>		<u>\$29,809</u>		<u>\$29,809</u>		<u>\$29,809</u>
<b>10 Rate of Return</b>	<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>

<b>AUF/Hobby Hills</b>		<b>Schedule No. 4-A</b>			
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>			
<b>Interim Test Year Ended 12/31/05</b>		<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
		<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
		<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$9.70	\$11.76	\$22.09	\$13.07	
3/4"	\$14.57	\$17.66	\$33.13	\$19.63	
1"	\$24.27	\$29.42	\$55.22	\$32.69	
1-1/2"	\$48.51	\$58.81	\$110.43	\$65.34	
2"	\$77.63	\$94.12	\$176.69	\$104.57	
3"	\$155.26	\$188.22	\$353.39	\$209.14	
4"	\$242.59	\$294.09	\$552.17	\$326.78	
6"	\$485.19	\$588.21	\$1,104.33	\$653.57	
8"	\$776.30	\$941.13	\$1,766.93	\$1,045.70	
10"	\$1,115.92	\$1,352.86	\$2,539.97	\$1,503.18	
Gallorage Charge, per 1,000 Gallons					
Residential					
Block 1	\$2.10	\$2.54	\$3.61	\$2.83	
Block 2	-	-	\$4.51	-	
General Service and Multi-Family	\$2.10	\$2.54	\$3.61	\$2.83	
<b><u>Private Fire Protection</u></b>					
Base Facility Charge by Meter Size:					
2"	\$6.45	\$7.82	\$44.17	\$8.69	
3"	\$12.95	\$15.70	\$88.35	\$17.44	
4"	\$20.22	\$24.52	\$138.04	\$27.24	
6"	\$40.43	\$49.02	\$276.08	\$54.46	
8"	\$64.69	\$78.43	\$441.73	\$87.14	
10"	\$92.99	\$112.74	\$634.99	\$125.26	
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>					
3,000 Gallons	\$16.00	\$19.38	\$32.92	\$21.55	
5,000 Gallons	\$20.20	\$24.46	\$40.14	\$27.21	
10,000 Gallons	\$30.70	\$37.16	\$61.79	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$14,997</u></b>	<b><u>\$0</u></b>	<b><u>\$14,997</u></b>	<b><u>\$0</u></b>	<b><u>\$14,997</u></b>

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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$48,782	\$304	\$49,086	\$0	\$49,086		\$49,086
<b>3 Depreciation</b>	442	(49)	393	0	393		393
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	7,580	119	7,699	(925)	6,774	935	7,709
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$14,997</u>		<u>\$14,997</u>		<u>\$14,997</u>		<u>\$14,997</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$387,760</u>		<u>\$387,760</u>		<u>\$387,760</u>		<u>\$387,760</u>
10 <b>Rate of Return</b>	<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	<u>(\$20,556)</u>	<u>(\$69,923)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$925)</u>	<u>(\$3,147)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$7,473)</u>	<u>(\$26,296)</u>

<b>AUF/Holiday Haven</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.17	\$16.08	\$33.03	\$13.70
3/4"	\$15.25	\$24.11	\$49.54	\$20.54
1"	\$25.43	\$40.19	\$82.57	\$34.26
1-1/2"	\$50.86	\$80.40	\$165.15	\$68.51
2"	\$81.40	\$128.67	\$264.24	\$109.65
3"	\$162.77	\$257.29	\$528.48	\$219.26
4"	\$254.33	\$402.03	\$825.74	\$342.59
6"	\$508.67	\$804.07	\$1,651.49	\$685.20
8"	\$813.88	\$1,286.53	\$2,642.38	\$1,096.33
10"	\$1,169.94	\$1,849.36	\$3,798.42	\$1,575.95
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.53	\$7.16	\$7.81	\$6.10
Block 2	-	-	\$9.76	-
General Service and Multi-Family	\$4.53	\$7.16	\$7.81	\$6.10
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.79	\$10.74	\$66.06	\$9.15
3"	\$13.56	\$21.43	\$132.12	\$18.27
4"	\$21.20	\$33.52	\$206.44	\$28.56
6"	\$42.38	\$66.98	\$412.87	\$57.09
8"	\$67.83	\$107.22	\$660.60	\$91.37
10"	\$97.50	\$154.13	\$949.61	\$131.34
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$23.76	\$37.56	\$56.46	\$13.70
5,000 Gallons	\$32.82	\$51.88	\$72.08	\$13.70
10,000 Gallons	\$55.47	\$87.68	\$118.93	\$13.70

**AUF/Holiday Haven  
Wastewater Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-B  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$16.28	\$37.99	\$59.22	\$23.20
3/4"	\$16.28	\$37.99	\$88.82	\$23.20
1"	\$16.28	\$37.99	\$148.04	\$23.20
1-1/2"	\$16.28	\$37.99	\$296.08	\$23.20
2"	\$16.28	\$37.99	\$473.73	\$23.20
3"	\$16.28	\$37.99	\$947.46	\$23.20
4"	\$16.28	\$37.99	\$1,480.41	\$23.20
6"	\$16.28	\$37.99	\$2,960.82	\$23.20
8"	\$16.28	\$37.99	\$4,737.31	\$23.20
10"	\$16.28	\$37.99	\$6,809.88	\$23.20
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.71	\$20.32	\$19.74	\$12.41
Residential Flat Rate	\$39.22	\$91.52	\$124.35	\$55.90
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.28	\$37.99	\$59.22	\$23.20
3/4"	\$24.39	\$56.91	\$88.82	\$34.76
1"	\$40.68	\$94.92	\$148.04	\$57.98
1-1/2"	\$81.35	\$189.82	\$296.08	\$115.94
2"	\$130.16	\$303.70	\$473.73	\$185.50
3"	\$260.33	\$607.41	\$947.46	\$371.02
4"	\$406.76	\$949.08	\$1,480.41	\$579.71
6"	\$813.52	\$1,898.13	\$2,960.82	\$1,159.42
8"	\$1,301.64	\$3,037.04	\$4,737.31	\$1,855.08
10"	\$1,871.11	\$4,365.75	\$6,809.88	\$2,666.69
Gallage Charge, per 1,000 Gallons	\$10.44	\$24.35	\$23.69	\$14.88
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$42.41	\$98.95	\$118.44	\$60.44
5,000 Gallons	\$59.83	\$139.59	\$157.92	\$85.27
10,000 Gallons (Wastewater Gallage Cap - 10,000 Gallons)	\$103.38	\$241.19	\$177.66	\$147.34

**AUF/Imperial Mobile Terrace  
Schedule of Water Rate Base  
Interim Test Year Ended 12/31/05**

**Schedule No. 2-A  
Docket No. 060368-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<b><u>\$95,568</u></b>	<b><u>\$0</u></b>	<b><u>\$95,568</u></b>	<b><u>\$0</u></b>	<b><u>\$95,568</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$47,558	\$220	\$47,778	\$0	\$47,778		\$47,778
<b>3 Depreciation</b>	5,935	(2,814)	3,121	0	3,121		3,121
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	5,631	(250)	5,381	(672)	4,709	620	5,329
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$95,568</u>		<u>\$95,568</u>		<u>\$95,568</u>		<u>\$95,568</u>
<b>10 Rate of Return</b>	<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**

<b>Explanation</b>	<b>Water</b>	<b>Wastewater</b>
<u>Operating Revenues</u>		
Remove requested final revenue increase	<u>(\$14,926)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFTs 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>

<b>AUF/Imperial Mobile Terrace Water Monthly Service Rates Interim Test Year Ended 12/31/05</b>		<b>Schedule No. 4-A Docket No. 060368-WS</b>		
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$13.77	\$19.65	\$14.04
3/4"	\$15.62	\$20.65	\$29.47	\$21.04
1"	\$26.07	\$34.46	\$49.12	\$35.12
1-1/2"	\$52.12	\$68.87	\$98.24	\$70.21
2"	\$83.40	\$110.20	\$157.18	\$112.34
3"	\$166.79	\$220.40	\$314.36	\$224.67
4"	\$260.61	\$344.38	\$491.19	\$351.05
6"	\$521.23	\$688.78	\$982.37	\$702.12
8"	\$833.97	\$1,102.04	\$1,571.80	\$1,123.39
10"	\$1,198.83	\$1,584.19	\$2,259.46	\$1,614.87
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$3.82	\$6.30	\$3.89
Block 2	-	-	\$7.87	-
General Service and Multi-Family	\$2.89	\$3.82	\$6.30	\$3.89
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$9.18	\$39.30	\$9.36
3"	\$13.90	\$18.37	\$78.59	\$18.72
4"	\$21.72	\$28.70	\$122.80	\$29.26
6"	\$43.42	\$57.38	\$245.59	\$58.49
8"	\$69.50	\$91.84	\$392.95	\$93.62
10"	\$99.90	\$132.02	\$564.87	\$134.57
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$19.09	\$25.23	\$38.55	\$25.71
5,000 Gallons	\$24.87	\$32.87	\$51.15	\$33.50
10,000 Gallons	\$39.32	\$51.97	\$88.93	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>48,667</u>		<u>48,667</u>		<u>48,667</u>		<u>48,667</u>
<b>10 Rate of Return</b>	<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**

<b>Explanation</b>	<b>Water</b>	<b>Wastewater</b>
<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**

	<b>Rates Effective 12/31/05</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$9.05	\$17.58	\$13.54
3/4"	\$15.09	\$13.60	\$26.38	\$20.33
1"	\$25.13	\$22.65	\$43.96	\$33.85
1-1/2"	\$50.28	\$45.31	\$87.92	\$67.73
2"	\$80.45	\$72.50	\$140.67	\$108.37
3"	\$160.89	\$145.00	\$281.35	\$216.72
4"	\$251.39	\$226.55	\$439.60	\$338.63
6"	\$502.79	\$453.12	\$879.21	\$677.28
8"	\$804.46	\$724.99	\$1,406.73	\$1,083.64
10"	\$1,156.42	\$1,042.18	\$2,022.18	\$1,557.74
Gallage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$3.81	\$3.44	\$4.54	\$5.13
Block 2	-	-	\$5.68	-
General Service and Multi-Family	\$3.81	\$3.44	\$4.54	\$5.13
<b><u>Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.71	\$6.05	\$35.17	\$9.04
3"	\$13.41	\$12.08	\$70.34	\$18.06
4"	\$20.95	\$18.88	\$109.90	\$28.22
6"	\$41.89	\$37.76	\$219.80	\$56.43
8"	\$67.03	\$60.41	\$351.68	\$90.29
10"	\$96.37	\$86.85	\$505.55	\$129.81
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$21.48	\$19.37	\$31.20	\$28.92
5,000 Gallons	\$29.10	\$26.25	\$40.28	\$39.19
10,000 Gallons	\$48.15	\$43.45	\$67.54	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$19,836	\$83	\$19,919	\$0	\$19,919		\$19,919
<b>3 Depreciation</b>	6,355	(40)	6,315	0	6,315		6,315
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	2,796	233	3,029	(253)	2,776	238	3,014
<b>6 Income Taxes</b>	<u>771</u>	<u>169</u>	<u>940</u>	<u>(2,143)</u>	<u>(1,203)</u>	<u>1,900</u>	<u>696</u>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$31,040</u>		<u>\$31,040</u>		<u>\$31,040</u>		<u>\$31,040</u>
<b>10 Rate of Return</b>	<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**  
**Water Monthly Service Rates**  
**Interim Test Year Ended 12/31/05**

**Schedule No. 4-A**  
**Docket No. 060368-WS**

	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$14.58	\$17.96	\$28.55	\$17.48
3/4"	\$21.85	\$26.90	\$42.83	\$26.20
1"	\$36.45	\$44.88	\$71.39	\$43.70
1-1/2"	\$72.90	\$89.76	\$142.77	\$87.41
2"	\$116.65	\$143.63	\$228.44	\$139.86
3"	\$233.30	\$287.24	\$456.88	\$279.72
4"	\$364.53	\$448.81	\$713.87	\$437.07
6"	\$729.06	\$897.63	\$1,427.74	\$874.13
8"	-	-	\$2,284.38	-
10"	-	-	\$3,283.79	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.99	\$2.45	\$2.71	\$2.39
Block 2	-	-	\$3.39	-
General Service and Multi-Family	\$1.99	\$2.45	\$2.71	\$2.39
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$57.11	-
3"	-	-	\$114.22	-
4"	-	-	\$178.47	-
6"	-	-	\$356.94	-
8"	-	-	\$571.10	-
10"	-	-	\$820.95	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$20.55	\$25.31	\$36.68	\$24.64
5,000 Gallons	\$24.53	\$30.21	\$42.10	\$29.41
10,000 Gallons	\$34.48	\$42.46	\$52.20	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$142,479</u></b>	<b><u>\$0</u></b>	<b><u>\$142,479</u></b>	<b><u>\$0</u></b>	<b><u>\$142,479</u></b>

**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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$143,058</u></b>	<b><u>\$0</u></b>	<b><u>\$143,058</u></b>	<b><u>\$0</u></b>	<b><u>\$143,058</u></b>

**AUF/Kings Cove  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$49,620	\$384	\$50,004	\$0	\$50,004		\$50,004
<b>3 Depreciation</b>	10,927	0	10,927	0	10,927		10,927
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	4,815	1,170	5,985	(1,170)	4,815	1,073	5,888
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$142,479</u>		<u>\$142,479</u>		<u>\$142,479</u>		<u>\$142,479</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$143,058</u>		<u>\$143,058</u>		<u>\$143,058</u>		<u>\$143,058</u>
10 <b>Rate of Return</b>	<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	Staff Recomm. Interim
<b><u>Residential and General Service</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.96	\$11.94	\$21.33	\$11.40
3/4"	\$11.95	\$17.95	\$32.00	\$17.11
1"	\$19.91	\$29.89	\$53.33	\$28.51
1-1/2"	\$39.83	\$59.80	\$106.66	\$57.03
2"	\$63.74	\$95.69	\$170.65	\$91.27
3"	\$127.49	\$191.39	\$341.30	\$182.55
4"	\$199.17	\$299.01	\$533.28	\$285.19
6"	\$398.34	\$598.02	\$106.56	\$570.39
8"	-	-	\$1,706.49	-
10"	-	-	\$2,453.09	-
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.28	\$1.93	\$1.56	\$1.83
Block 2	-	-	\$1.95	-
General Service	\$1.28	\$1.79	\$1.56	\$1.83
<b><u>Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$21.33	-
3/4"	-	-	\$32.00	-
1"	-	-	\$53.33	-
1-1/2"	-	-	\$106.66	-
2"	-	-	\$170.65	-
3"	-	-	\$341.30	-
4"	-	-	\$533.28	-
6"	-	-	\$106.56	-
8"	-	-	\$1,706.49	-
10"	-	-	\$2,453.09	-
Gallonage Charge, per 1,000 Gallons				
Multi-Family	-	-	\$1.56	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$42.66	-
3"	-	-	\$85.33	-
4"	-	-	\$133.32	-
6"	-	-	\$266.64	-
8"	-	-	\$426.62	-
10"	-	-	\$613.27	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$11.80	\$17.73	\$26.01	\$16.90
5,000 Gallons	\$14.36	\$21.59	\$29.13	\$20.56
10,000 Gallons	\$20.76	\$31.24	\$36.64	\$29.73

AUF/Kings Cove 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	Staff Recomm. Interim
<b><u>Residential and General Service</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$9.11	\$14.14	\$28.29	\$13.67
3/4"	\$13.65	\$21.18	\$42.43	\$20.48
1"	\$22.75	\$35.30	\$70.71	\$34.13
1-1/2"	\$45.53	\$70.65	\$141.43	\$68.31
2"	\$72.82	\$112.99	\$226.28	\$109.26
3"	\$145.69	\$226.05	\$452.57	\$218.59
4"	\$227.58	\$353.12	\$707.14	\$341.46
6"	\$455.20	\$706.32	\$1,414.28	\$682.98
8"	-	-	\$2,262.85	-
10"	-	-	\$3,252.84	-
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
Residential	\$3.20	\$4.96	\$7.99	\$4.80
General Service	-	-	\$9.59	-
<b><u>Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$28.29	-
3/4"	-	-	\$42.43	-
1"	-	-	\$70.71	-
1-1/2"	-	-	\$141.43	-
2"	-	-	\$226.28	-
3"	-	-	\$452.57	-
4"	-	-	\$707.14	-
6"	-	-	\$1,414.28	-
8"	-	-	\$2,262.85	-
10"	-	-	\$3,252.84	-
Gallonge Charge, per 1,000 Gallons	-	-	\$9.59	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$18.71	\$29.02	\$52.26	\$28.07
5,000 Gallons	\$25.11	\$38.94	\$68.24	\$37.67
10,000 Gallons	\$41.11	\$63.74	\$108.19	\$61.68
(Wastewater Gallonge 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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<b><u>\$72,646</u></b>	<b><u>\$0</u></b>	<b><u>\$72,646</u></b>	<b><u>\$0</u></b>	<b><u>\$72,646</u></b>



**AUF/Summit Chase  
Schedule of Wastewater Rate Base  
Interim Test Year Ended 12/31/05**

**Schedule No. 2-B  
Docket No. 060368-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$46,272	\$230	\$46,502	\$0	\$46,502		\$46,502
<b>3 Depreciation</b>	9,429	(2,305)	7,124	0	7,124		7,124
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	5,063	216	5,279	(701)	4,578	673	5,251
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$72,646</u>		<u>\$72,646</u>		<u>\$72,646</u>		<u>\$72,646</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$72,702	\$447	\$73,149	\$0	\$73,149		\$73,149
<b>3 Depreciation</b>	(3,433)	861	(2,572)	0	(2,572)		(2,572)
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	4,464	1,011	5,475	(1,362)	4,113	1,419	5,533
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>(\$4,340)</u>		<u>(\$4,340)</u>		<u>(\$4,340)</u>		<u>(\$4,340)</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.16	\$12.13	\$17.98	\$11.92
3/4"	-	-	\$26.97	-
1"	\$22.90	\$30.34	\$44.94	\$29.79
1-1/2"	\$45.80	\$60.67	\$89.89	\$59.58
2"	\$73.26	\$97.07	\$143.82	\$95.30
3"	-	-	\$287.64	-
4"	-	-	\$449.44	-
6"	-	-	\$898.89	-
8"	-	-	\$1,438.22	-
10"	-	-	\$2,067.44	-
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.62	\$2.64	\$4.48	\$3.41
Block 2	-	-	\$5.60	-
General Service and Multi-Family	\$2.62	\$2.64	\$4.48	\$3.41
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$35.96	-
3"	-	-	\$71.91	-
4"	-	-	\$112.36	-
6"	-	-	\$224.72	-
8"	-	-	\$359.56	-
10"	-	-	\$516.86	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$17.02	\$20.05	\$31.42	\$22.14
5,000 Gallons	\$22.26	\$25.33	\$40.38	\$28.96
10,000 Gallons	\$35.36	\$38.53	\$67.26	\$46.00

<b>AUF/Summit Chase Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05</b>		<b>Schedule No. 4-B Docket No. 060368-WS</b>		
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.37	\$15.92	\$21.34	\$16.06
3/4"	-	-	\$32.02	-
1"	\$9.37	\$15.92	\$53.36	\$16.06
1-1/2"	\$9.37	\$15.92	\$106.72	\$16.06
2"	\$9.37	\$15.92	\$170.75	\$16.06
3"	-	-	\$341.51	-
4"	-	-	\$533.60	-
6"	-	-	\$1,067.20	-
8"	-	-	\$1,707.53	-
10"	-	-	\$2,454.57	-
Gallorage Charge - Per 1,000 gallons (10,000 gallon cap)				
	\$2.68	\$4.55	\$14.67	\$4.59
<b><u>General Service and Mutli-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.37	\$15.92	\$21.34	\$16.06
3/4"	-	-	\$32.02	-
1"	\$22.76	\$38.65	\$53.36	\$39.01
1-1/2"	\$46.89	\$79.64	\$106.72	\$80.36
2"	\$72.31	\$122.83	\$170.75	\$123.93
3"	-	-	\$341.51	-
4"	-	-	\$533.60	-
6"	-	-	\$1,067.20	-
8"	-	-	\$1,707.53	-
10"	-	-	\$2,454.57	-
Gallorage Charge, per 1,000 Gallons				
	\$2.68	\$4.55	\$17.61	\$4.59
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$17.41	\$29.57	\$65.35	\$13.78
5,000 Gallons	\$22.77	\$38.67	\$94.69	\$22.97
10,000 Gallons	\$36.17	\$61.42	\$168.04	\$45.93
(Wastewater Gallorage 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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>1,658,042</u></b>	<b><u>0</u></b>	<b><u>1,658,042</u></b>	<b><u>0</u></b>	<b><u>1,658,042</u></b>

**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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$296,491	\$1,577	\$298,068	\$0	\$298,068		\$298,068
<b>3 Depreciation</b>	69,592	(7,229)	62,363	0	62,363		62,363
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	33,885	4,203	38,088	(4,806)	33,282	3,597	36,879
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$1,658,042</u>		<u>\$1,658,042</u>		<u>\$1,658,042</u>		<u>\$1,658,042</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$566,896</u>		<u>\$566,896</u>		<u>\$566,896</u>		<u>\$566,896</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.14	\$11.47	\$18.34	\$10.73
3/4"	-	-	\$27.51	-
1"	\$22.89	\$28.72	\$45.84	\$22.89
1-1/2"	\$45.74	\$57.38	\$91.69	\$45.74
2"	\$73.19	\$91.82	\$146.70	\$73.19
3"	\$146.37	\$183.62	\$293.40	\$146.37
4"	\$228.74	\$286.95	\$458.44	\$228.74
6"	\$457.47	\$573.88	\$916.88	\$457.47
8"	\$731.94	\$918.21	\$1,467.01	\$731.94
10"	-	-	\$2,108.82	-
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.13	\$3.92	\$2.69	\$3.13
Block 2	-	-	\$3.37	-
General Service and Multi-Family	\$3.13	\$3.92	\$2.69	\$3.13
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$36.68	-
3"	-	-	\$73.35	-
4"	\$76.24	\$90.49	\$114.61	\$76.24
6"	\$152.51	\$180.98	\$229.22	\$152.51
8"	\$243.99	\$289.56	\$366.75	\$243.99
10"	-	-	\$527.21	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$18.53	\$23.23	\$26.41	\$20.12
5,000 Gallons	\$24.79	\$31.07	\$31.79	\$26.38
10,000 Gallons	\$40.44	\$50.67	\$47.96	\$42.03

**AUF/Jasmine Lakes  
Wastewater Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-B  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$10.63	\$14.16	\$19.05	\$13.80
3/4"	\$10.63	\$14.16	\$28.58	\$13.80
1"	\$10.63	\$14.16	\$47.63	\$13.80
1-1/2"	\$10.63	\$14.16	\$95.26	\$13.80
2"	\$10.63	\$14.16	\$154.42	\$13.80
3"	\$10.63	\$14.16	\$304.84	\$13.80
4"	\$10.63	\$14.16	\$476.32	\$13.80
6"	\$10.63	\$14.16	\$952.64	\$13.80
8"	\$10.63	\$14.16	\$1,524.22	\$13.80
10"	\$10.63	\$14.16	\$2,191.07	\$13.80
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$2.67	\$3.56	\$5.49	\$3.47
<b>Flat Rate</b>				
Reuse	-	-	\$40.01	-
<b><u>General Service &amp; Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.63	\$14.16	\$19.05	\$34.44
3/4"	\$0.00	\$0.00	\$28.58	\$68.89
1"	\$26.52	\$35.33	\$47.63	\$110.24
1-1/2"	\$53.05	\$70.69	\$95.26	\$220.45
2"	\$84.90	\$113.12	\$154.42	\$344.44
3"	\$169.77	\$226.21	\$304.84	\$688.95
4"	\$265.26	\$353.44	\$476.32	\$1,102.27
6"	\$530.57	\$706.95	\$952.64	-
8"	\$848.87	\$1,131.07	\$1,524.22	-
10"	-	-	\$2,191.07	-
Gallonge Charge, per 1,000 Gallons				
	\$3.22	\$4.30	\$6.59	\$4.18
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$18.64	\$24.84	\$35.52	\$24.20
5,000 Gallons	\$23.98	\$31.96	\$46.50	\$31.14
10,000 Gallons	\$26.65	\$35.52	\$51.99	\$34.61
(Wastewater Gallonge 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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$38,891	\$375	\$39,266	\$0	\$39,266		\$39,266
<b>3 Depreciation</b>	368	0	368	0	368		368
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,554	1,141	2,695	(1,141)	1,554	1,148	2,702
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$16,660</u>		<u>\$16,660</u>		<u>\$16,660</u>		<u>\$16,660</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$307,678</u>		<u>\$307,678</u>		<u>\$307,678</u>		<u>\$307,678</u>
<b>10 Rate of Return</b>	<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	<u>(\$25,364)</u>	<u>(\$60,783)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$1,141)</u>	<u>(\$2,735)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$9,194)</u>	<u>(\$22,799)</u>

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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.38	\$15.67	\$25.79	\$8.59
3/4"	\$9.58	\$23.52	\$38.68	\$12.90
1"	\$15.99	\$39.26	\$64.46	\$21.54
1-1/2"	\$31.95	\$78.44	\$128.93	\$43.04
2"	\$51.13	\$125.55	\$206.28	\$68.87
3"	\$102.23	\$251.02	\$412.57	\$137.71
4"	\$159.75	\$392.27	\$644.63	\$215.19
6"	\$319.52	\$784.60	\$1,289.27	\$430.40
8"	\$511.21	\$1,255.29	\$2,062.83	\$688.62
10"	\$734.86	\$1,804.49	\$2,965.32	\$989.88
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.92	\$12.08	\$18.08	\$6.63
Block 2	-	-	\$22.60	-
General Service and Multi-Family	\$4.92	\$12.08	\$18.08	\$6.63
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$4.26	\$10.47	\$51.57	\$5.74
3"	\$8.52	\$20.92	\$103.14	\$11.48
4"	\$13.31	\$32.69	\$161.16	\$17.93
6"	\$26.63	\$65.40	\$322.32	\$35.87
8"	\$42.59	\$104.58	\$515.71	\$57.37
10"	\$61.25	\$150.41	\$741.33	\$82.51
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$21.14	\$51.91	\$80.03	\$28.48
5,000 Gallons	\$30.98	\$76.07	\$116.19	\$41.73
10,000 Gallons	\$55.58	\$136.47	\$224.67	\$74.87

AUF/Jungle Den 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	Staff Recomm. Interim
<b>Residential</b>				
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	\$253.03	\$17.44
3"	\$12.24	\$29.71	\$506.05	\$17.44
4"	\$12.24	\$29.71	\$790.71	\$17.44
6"	\$12.24	\$29.71	\$1,581.41	\$17.44
8"	\$12.24	\$29.71	\$2,530.26	\$17.44
10"	\$12.24	\$29.71	\$3,637.25	\$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
<b>General Service and Multi-Family</b>				
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	\$253.03	\$139.37
3"	\$195.59	\$474.81	\$506.05	\$278.75
4"	\$305.58	\$741.83	\$790.71	\$435.51
6"	\$611.20	\$1,483.76	\$1,581.41	\$871.08
8"	\$977.93	\$2,374.03	\$2,530.26	\$1,393.74
10"	\$1,405.76	\$3,412.64	\$3,637.25	\$2,003.47
Gallage Charge, per 1,000 Gallons	\$11.39	\$27.64	\$35.91	\$16.23
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
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 (Wastewater Gallage Cap - 6,000 Gallons)	\$69.12	\$167.83	\$211.15	\$98.51

**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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$8,799</u></b>	<b><u>\$0</u></b>	<b><u>\$8,799</u></b>	<b><u>\$0</u></b>	<b><u>\$8,799</u></b>

**AUF/Kingswood  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$32,805	\$275	\$33,080	\$0	\$33,080		\$33,080
<b>3 Depreciation</b>	214	(3)	211	0	211		211
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,239	836	2,075	(837)	1,238	841	2,080
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$8,799</u>		<u>\$8,799</u>		<u>\$8,799</u>		<u>\$8,799</u>
<b>10 Rate of Return</b>	<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>

<b>AUF/Kingswood</b>		<b>Schedule No. 4-A</b>			
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>			
<b>Interim Test Year Ended 12/31/05</b>		<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
		<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
		<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>					
Base Facility Charge All Meter Sizes:					
5/8" x 3/4"		\$10.42	\$22.10	\$53.28	\$14.04
3/4"		\$15.62	\$33.13	\$79.93	\$21.04
1"		\$26.07	\$55.29	\$133.21	\$35.12
1-1/2"		\$52.12	\$110.52	\$266.42	\$70.21
2"		\$83.40	\$176.85	\$426.28	\$112.34
3"		\$166.79	\$353.68	\$852.56	\$224.67
4"		\$260.61	\$552.65	\$1,332.12	\$351.05
6"		\$521.23	\$1,105.33	\$2,664.24	\$702.12
8"		\$833.97	\$1,768.50	\$4,262.78	\$1,123.39
10"		\$1,198.83	\$2,542.24	\$6,127.75	\$1,614.87
Gallonage Charge, per 1,000 Gallons					
Residential Service					
Block 1		\$2.89	\$6.13	\$10.12	\$3.89
Block 2		-	-	\$12.65	-
General Service and Multi-Family		\$2.89	\$6.13	\$10.12	\$3.89
<b><u>Private Fire Protection</u></b>					
Base Facility Charge by Meter Size:					
2"		\$6.95	\$14.74	\$106.57	\$9.36
3"		\$13.90	\$29.48	\$213.14	\$18.72
4"		\$21.72	\$46.06	\$333.03	\$29.26
6"		\$43.42	\$92.08	\$666.06	\$58.49
8"		\$69.50	\$147.38	\$1,065.70	\$93.62
10"		\$99.90	\$211.86	\$1,531.94	\$134.57
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>					
3,000 Gallons		\$19.09	\$40.49	\$83.64	\$25.71
5,000 Gallons		\$24.87	\$52.75	\$103.88	\$33.50
10,000 Gallons		\$39.32	\$83.40	\$164.60	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$321,756</u>		<u>\$321,756</u>		<u>\$321,756</u>		<u>\$321,756</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$166,338	\$6,450	\$172,788	\$0	\$172,788		\$172,788
<b>3 Depreciation</b>	95,924	0	95,924	0	95,924		95,924
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	41,197	19,640	60,837	(19,653)	41,184	17,664	58,848
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$1,853,260</u>		<u>\$1,853,260</u>		<u>\$1,853,260</u>		<u>\$1,853,260</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.80	\$12.82	\$13.63	\$8.15
3/4"	\$6.80	\$12.82	\$20.44	\$8.15
1"	\$6.80	\$12.82	\$34.07	\$8.15
1-1/2"	\$6.80	\$12.82	\$68.15	\$8.15
2"	\$6.80	\$12.82	\$109.04	\$8.15
3"	\$6.80	\$12.82	\$218.07	\$8.15
4"	\$6.80	\$12.82	\$340.74	\$8.15
6"	\$6.80	\$12.82	\$681.48	\$8.15
8"	\$6.80	\$12.82	\$1,090.37	\$8.15
10"	\$6.80	\$12.82	\$1,567.41	\$8.15
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$0.98	\$1.85	\$1.93	\$2.33
Block 2	-	-	\$2.42	-
General Service and Multi-Family	\$0.98	\$1.85	\$1.93	\$2.33
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$27.26	-
3"	-	-	\$54.52	-
4"	-	-	\$85.19	-
6"	-	-	\$170.37	-
8"	-	-	\$272.59	-
10"	-	-	\$391.85	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$9.74	\$18.37	\$19.42	\$15.13
5,000 Gallons	\$11.70	\$22.07	\$23.28	\$19.78
10,000 Gallons	\$16.60	\$31.32	\$34.89	\$31.42

AUF/Lake Gibson Estates 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	Staff Recomm. Interim
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$26.73	\$143.21	\$102.38	\$38.10
3/4"	\$26.73	\$143.21	\$153.58	\$38.10
1"	\$26.73	\$143.21	\$255.96	\$38.10
1-1/2"	\$26.73	\$143.21	\$511.92	\$38.10
2"	\$26.73	\$143.21	\$819.07	\$38.10
3"	\$26.73	\$143.21	\$1,638.15	\$38.10
4"	\$26.73	\$143.21	\$2,559.60	\$38.10
6"	\$26.73	\$143.21	\$5,119.21	\$38.10
8"	\$26.73	\$143.21	\$8,190.74	\$38.10
10"	\$26.73	\$143.21	\$11,774.18	\$38.10
Gallage Charge - Per 1,000 gallons (6,000 gal. cap for final)	-	-	\$8.75	-
Residential Flat Rate	\$26.73	\$143.21	\$215.00	\$38.10
<b><u>General Service</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$26.73	\$143.21	\$102.38	\$38.10
3/4"	\$26.73	\$143.21	\$153.58	\$38.10
1"	\$26.73	\$143.21	\$255.96	\$38.10
1-1/2"	\$26.73	\$143.21	\$511.92	\$38.10
2"	\$26.73	\$143.21	\$819.07	\$38.10
3"	\$26.73	\$143.21	\$1,638.15	\$38.10
4"	\$26.73	\$143.21	\$2,559.60	\$38.10
6"	\$26.73	\$143.21	\$5,119.21	\$38.10
8"	\$26.73	\$143.21	\$8,190.74	\$38.10
10"	\$26.73	\$143.21	\$11,774.18	\$38.10
Gallage Charge, per 1,000 Gallons	-	-	\$10.50	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$26.73	\$143.21	\$128.63	\$38.10
5,000 Gallons	\$26.73	\$143.21	\$146.13	\$38.10
10,000 Gallons (6,000 gallon cap for final)	\$26.73	\$143.21	\$154.88	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$249,311</u></b>	<b><u>\$0</u></b>	<b><u>\$249,311</u></b>	<b><u>\$0</u></b>	<b><u>\$249,311</u></b>



**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$249,311</u>		<u>\$249,311</u>		<u>\$249,311</u>		<u>\$249,311</u>
<b>10 Rate of Return</b>	<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>		
RAFTs 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**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential &amp; General Service</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$8.88	\$12.97	\$30.09	\$12.44
3/4"	\$13.33	\$19.48	\$45.14	\$18.67
1"	\$22.19	\$32.41	\$75.23	\$31.08
1-1/2"	\$44.41	\$64.86	\$150.47	\$62.20
2"	\$71.05	\$103.79	\$240.74	\$99.51
3"	\$142.12	\$207.57	\$481.49	\$199.04
4"	\$222.05	\$324.30	\$752.33	\$310.99
6"	\$444.10	\$648.62	\$1,504.66	\$621.97
8"	-	-	\$2,407.45	-
10"	-	-	\$3,460.71	-
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.70	\$2.48	\$3.70	\$2.38
Block 2	-	-	\$4.63	-
General Service	\$1.70	\$2.48	\$3.70	\$2.38
<b><u>Multi-Family</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$30.09	\$12.44
3/4"	-	-	\$45.14	\$18.67
1"	-	-	\$75.23	\$31.08
1-1/2"	-	-	\$150.47	\$62.20
2"	-	-	\$240.74	\$99.51
3"	-	-	\$481.49	\$199.04
4"	-	-	\$752.33	\$310.99
6"	-	-	\$1,504.66	\$621.97
8"	-	-	\$2,407.45	-
10"	-	-	\$3,460.71	-
Gallage Charge, per 1,000 Gallons				
	-	\$2.48	\$3.70	\$2.38
<b><u>Fire Protection</u></b>				
2"	-	-	\$60.19	-
3"	-	-	\$120.37	-
4"	-	-	\$188.08	-
6"	-	-	\$376.17	-
8"	-	-	\$601.86	-
10"	-	-	\$865.18	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$13.98	\$20.41	\$41.19	\$19.58
5,000 Gallons	\$17.38	\$25.37	\$48.59	\$24.34
10,000 Gallons	\$25.88	\$37.77	\$70.81	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<b><u>\$29,572</u></b>	<b><u>\$0</u></b>	<b><u>\$29,572</u></b>	<b><u>\$0</u></b>	<b><u>\$29,572</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$213,028	\$1,648	\$214,676	\$0	\$214,676		\$214,676
<b>3 Depreciation</b>	52	0	52	0	52		52
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	6,834	5,018	11,852	(5,021)	6,831	5,069	11,900
<b>6 Income Taxes</b>	<u>(39,947)</u>	<u>40,399</u>	<u>452</u>	<u>(40,271)</u>	<u>(39,819)</u>	<u>40,483</u>	<u>664</u>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$29,572</u>		<u>\$29,572</u>		<u>\$29,572</u>		<u>\$29,572</u>
<b>10 Rate of Return</b>	<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**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential and General Service</u></b>				
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
<b><u>Multi-Family</u></b>				
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	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$48.11	-
3"	-	-	\$96.22	-
4"	-	-	\$150.34	-
6"	-	-	\$300.69	-
8"	-	-	\$481.10	-
10"	-	-	\$691.58	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<b><u>\$67,632</u></b>	<b><u>\$0</u></b>	<b><u>\$67,632</u></b>	<b><u>\$0</u></b>	<b><u>\$67,632</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$147,414</u>		<u>\$147,414</u>		<u>\$147,414</u>		<u>\$147,414</u>
10 <b>Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$60,979	(\$52)	\$60,927	\$0	\$60,927		\$60,927
<b>3 Depreciation</b>	274	(96)	178	0	178		178
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	5,007	(567)	4,440	(157)	4,283	144	4,427
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$67,632</u>		<u>\$67,632</u>		<u>\$67,632</u>		<u>\$67,632</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.92	\$11.99	\$20.95	\$10.67
3/4"	\$11.88	\$17.99	\$31.42	\$16.00
1"	\$19.80	\$29.99	\$52.37	\$26.67
1-1/2"	\$39.57	\$59.93	\$104.74	\$53.30
2"	\$63.34	\$95.93	\$167.58	\$85.32
3"	\$126.65	\$191.81	\$335.16	\$170.60
4"	\$197.90	\$299.71	\$523.68	\$266.58
6"	\$395.81	\$599.44	\$1,047.37	\$533.17
8"	\$633.31	\$959.12	\$1,675.79	\$853.09
10"	\$910.36	\$1,378.70	\$2,408.94	\$1,226.29
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.79	\$7.26	\$10.54	\$6.45
Block 2	-	-	\$13.18	-
General Service and Multi-Family	\$4.79	\$7.26	\$10.54	\$6.45
<b><u>Private Fire Protection</u></b>				
2"	\$5.27	\$7.99	\$41.90	\$7.10
3"	\$10.55	\$15.97	\$83.79	\$14.21
4"	\$16.49	\$24.97	\$130.92	\$22.21
6"	\$32.99	\$49.97	\$261.84	\$44.44
8"	\$52.78	\$79.93	\$418.95	\$71.10
10"	\$75.87	\$114.90	\$602.24	\$102.20
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$22.29	\$33.77	\$52.57	\$35.36
5,000 Gallons	\$31.87	\$48.29	\$73.65	\$48.26
10,000 Gallons	\$55.82	\$84.59	\$136.91	\$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	Staff Recomm. Interim
<b><u>Residential</u></b>				
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
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$3.27	\$3.15	\$11.42	\$4.66
<b><u>General Service and Multi-Family</u></b>				
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
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$3.92	\$3.78	\$13.70	\$5.59
<b><u>Reuse</u></b>				
Flat Rate	\$23.23	\$22.35	\$29.10	\$33.11
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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 Gallage 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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$14,865	\$131	\$14,996	\$0	\$14,996		\$14,996
<b>3 Depreciation</b>	2,371	0	2,371	0	2,371		2,371
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	2,359	400	2,759	(400)	2,359	350	2,709
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$52,524</u>		<u>\$52,524</u>		<u>\$52,524</u>		<u>\$52,524</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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	<u>(5,942)</u>	<u>7,781</u>	<u>1,839</u>	<u>(8,420)</u>	<u>(6,581)</u>	<u>7,819</u>	<u>1,238</u>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$55,194</u>		<u>\$55,194</u>		<u>\$55,194</u>		<u>\$55,194</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$17.95	\$27.91	\$43.93	\$24.18
3/4"	\$26.92	\$41.86	\$65.89	\$36.26
1"	\$44.88	\$69.80	\$109.82	\$60.45
1-1/2"	\$89.76	\$139.59	\$219.63	\$120.91
2"	\$143.61	\$223.34	\$351.41	\$193.45
3"	\$287.24	\$446.70	\$702.83	\$386.92
4"	\$448.79	\$697.94	\$1,098.17	\$604.54
6"	\$897.60	\$1,395.93	\$2,196.34	\$1,209.10
8"	\$1,436.16	\$2,233.47	\$3,514.14	\$1,934.56
10"	\$2,064.47	\$3,210.61	\$5,051.58	\$2,780.92
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.80	\$5.91	\$6.40	\$5.12
Block 2	-	-	\$8.00	-
General Service and Multi-Family	\$3.80	\$5.91	\$6.40	\$5.12
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$11.96	\$18.60	\$87.85	\$16.11
3"	\$23.94	\$37.23	\$175.71	\$32.25
4"	\$37.39	\$58.14	\$274.54	\$50.37
6"	\$74.81	\$116.34	\$549.09	\$100.77
8"	\$119.68	\$186.12	\$878.54	\$161.21
10"	\$172.03	\$267.54	\$1,262.90	\$231.73
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$29.35	\$45.64	\$63.13	\$0.00
5,000 Gallons	\$36.95	\$57.46	\$75.93	\$0.00
10,000 Gallons	\$55.95	\$87.01	\$114.33	\$0.00

<b>AUF/Morningview Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05</b>		<b>Schedule No. 4-B Docket No. 060368-WS</b>		
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$24.18	\$24.40	\$51.13	\$34.46
3/4"	\$24.18	\$24.40	\$76.69	\$34.46
1"	\$24.18	\$24.40	\$127.82	\$34.46
1-1/2"	\$24.18	\$24.40	\$255.64	\$34.46
2"	\$24.18	\$24.40	\$409.02	\$34.46
3"	\$24.18	\$24.40	\$818.03	\$34.46
4"	\$24.18	\$24.40	\$1,278.18	\$34.46
6"	\$24.18	\$24.40	\$2,556.35	\$34.46
8"	\$24.18	\$24.40	\$4,090.16	\$34.46
10"	\$24.18	\$24.40	\$5,879.61	\$34.46
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$7.50	\$7.57	\$17.86	\$10.69
Residential Flat Rate	\$60.20	\$125.91	\$107.36	\$85.80
<b><u>General Service and Mutli-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$24.18	\$24.40	\$51.13	\$34.46
3/4"	\$36.29	\$36.62	\$76.69	\$51.72
1"	\$60.47	\$61.02	\$127.82	\$86.18
1-1/2"	\$120.92	\$122.02	\$255.64	\$172.33
2"	\$193.47	\$195.22	\$409.02	\$275.73
3"	\$386.95	\$390.46	\$818.03	\$551.48
4"	\$604.60	\$610.08	\$1,278.18	\$861.67
6"	\$1,209.22	\$1,220.18	\$2,556.35	\$1,723.37
8"	\$1,934.76	\$1,952.30	\$4,090.16	\$2,757.40
10"	\$2,781.22	\$2,806.43	\$5,879.61	\$3,963.77
Gallage Charge, per 1,000 Gallons				
	\$9.03	\$9.11	\$21.43	\$12.87
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$46.68	\$47.11	\$104.71	\$66.53
5,000 Gallons	\$61.68	\$62.25	\$140.43	\$87.91
10,000 Gallons	\$69.18	\$69.82	\$158.29	\$98.59
(Wastewater Gallage 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	Staff Adjust- ments	Staff 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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$25,983</u>		<u>\$25,983</u>		<u>\$25,983</u>		<u>\$25,983</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service, and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$27.90	\$35.21	\$14.04
3/4"	\$15.82	\$42.36	\$52.82	\$21.31
1"	\$26.07	\$69.81	\$88.03	\$35.12
1-1/2"	\$52.12	\$139.55	\$176.06	\$70.21
2"	\$83.40	\$223.30	\$281.69	\$112.34
3"	\$166.79	\$446.57	\$563.39	\$224.67
4"	\$260.61	\$697.80	\$880.29	\$351.05
6"	\$521.23	\$1,395.62	\$1,760.59	\$702.12
8"	\$833.97	\$2,232.97	\$2,816.94	\$1,123.39
10"	\$1,198.83	\$3,209.91	\$4,049.35	\$1,614.87
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$2.89	\$7.74	\$8.55	\$3.89
Block 2	-	-	\$10.69	-
General Service and Multi-Family	\$2.89	\$7.74	\$8.55	\$3.89
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$18.61	\$70.42	\$9.36
3"	\$13.90	\$37.22	\$140.85	\$18.72
4"	\$21.72	\$58.16	\$220.07	\$29.26
6"	\$43.42	\$116.27	\$440.15	\$58.49
8"	\$69.50	\$186.08	\$704.24	\$93.62
10"	\$99.90	\$267.50	\$1,012.34	\$134.57
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	19.09	\$51.12	\$60.86	\$25.71
5,000 Gallons	24.87	\$66.60	\$77.96	\$33.50
10,000 Gallons	39.32	\$105.30	\$129.27	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$435,488	\$2,925	\$438,413	\$0	\$438,413		\$438,413
<b>3 Depreciation</b>	83,103	0	83,103	0	83,103		83,103
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	40,881	7,605	48,486	(8,911)	39,575	8,592	48,167
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$1,142,778</u>		<u>\$1,142,778</u>		<u>\$1,142,778</u>		<u>\$1,142,778</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential and General Service</u></b>				
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	-
Gallage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.23	\$1.77	\$2.44	\$1.72
Block 2	-	-	\$3.04	-
General Service	-	-	\$2.44	-
<b><u>Multi-Family</u></b>				
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	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$2.44	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$48.24	-
3"	-	-	\$96.49	-
4"	-	-	\$150.76	-
6"	-	-	301.52	-
8"	-	-	482.42	-
10"	-	-	693.48	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$174,238</u></b>	<b><u>\$0</u></b>	<b><u>\$174,238</u></b>	<b><u>\$0</u></b>	<b><u>\$174,238</u></b>

**AUF/Orange Hill - Sugar Creek  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$51,851	\$519	\$52,370	\$0	\$52,370		\$52,370
<b>3 Depreciation</b>	6,354	0	6,354	0	6,354		6,354
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	5,475	1,581	7,056	(1,583)	5,473	1,446	6,920
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$174,238</u>		<u>\$174,238</u>		<u>\$174,238</u>		<u>\$174,238</u>
<b>10 Rate of Return</b>	<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>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$1,583)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$13,191)</u>	N/A



**AUF/Orange Hill - Sugar Creek  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.09	\$16.36	\$25.27	\$12.24
3/4"	\$9.09	\$16.36	\$37.90	\$12.24
1"	\$23.04	\$41.46	\$63.17	\$31.04
1-1/2"	\$46.07	\$82.93	\$126.34	\$62.06
2"	\$73.69	\$132.63	\$202.14	\$99.26
3"	-	-	\$404.27	-
4"	-	-	\$631.68	-
6"	-	-	\$1,263.36	-
8"	-	-	\$2,021.37	-
10"	-	-	\$2,905.73	-
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$1.33	\$2.40	\$3.58	\$1.79
Block 2	-	-	\$4.48	-
General Service and Multi-Family	\$1.33	\$2.40	\$3.58	\$1.79
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	50.54	-
3"	-	-	101.07	-
4"	-	-	157.92	-
6"	-	-	315.84	-
8"	-	-	505.34	-
10"	-	-	726.43	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$13.08	\$23.56	\$36.01	\$17.62
5,000 Gallons	\$15.74	\$28.36	\$43.17	\$21.20
10,000 Gallons	\$22.39	\$40.36	\$64.67	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$73,602</u></b>	<b><u>\$0</u></b>	<b><u>\$73,602</u></b>	<b><u>\$0</u></b>	<b><u>\$73,602</u></b>

**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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$100,583</u></b>	<b><u>\$0</u></b>	<b><u>\$100,583</u></b>	<b><u>\$0</u></b>	<b><u>\$100,583</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
2 Operation & Maintenance	\$36,298	\$36,558	\$72,856	\$0	\$72,856		\$72,856
3 Depreciation	2,633	2,623	5,256	0	5,256		5,256
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	6,610	782	7,392	(791)	6,601	2,567	9,168
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$73,602</u>		<u>\$73,602</u>		<u>\$73,602</u>		<u>\$73,602</u>
10 <b>Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$100,583</u>		<u>\$100,583</u>		<u>\$100,583</u>		<u>\$100,583</u>
10 <b>Rate of Return</b>	<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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
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	\$51.26	\$24.88
1"	\$30.77	\$46.48	\$85.43	\$41.45
1-1/2"	\$61.58	\$93.01	\$170.87	\$82.95
2"	\$98.52	\$148.82	\$273.39	\$132.71
3"	\$197.03	\$297.60	\$546.78	\$265.41
4"	\$307.85	\$465.00	\$854.35	\$414.68
6"	\$615.71	\$930.02	\$1,708.69	\$829.38
8"	\$985.13	\$1,488.02	\$2,733.90	\$1,327.01
10"	\$1,416.13	\$2,139.05	\$3,929.99	\$1,907.58
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.34	\$6.56	\$6.02	\$5.85
Block 2	-	-	\$7.52	-
General Service and Multi-Family	\$4.34	\$6.56	\$6.02	\$5.85
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$8.21	\$12.41	\$68.35	\$11.06
3"	\$16.41	\$24.79	\$136.70	\$22.10
4"	\$25.65	\$38.75	\$213.59	\$34.55
6"	\$51.31	\$77.51	\$427.17	\$69.12
8"	\$82.09	\$124.00	\$683.48	\$110.58
10"	\$118.01	\$178.25	\$982.50	\$158.96
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$25.34	\$38.29	\$52.23	\$34.15
5,000 Gallons	\$34.02	\$51.41	\$64.27	\$45.86
10,000 Gallons	\$55.72	\$84.21	\$100.37	\$75.11

<b>AUF/Palm Port</b>		<b>Schedule No. 4-B</b>		
<b>Wastewater Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b>Residential</b>				
Base Facility Charge (All Meter Sizes):				
5/8" x 3/4"	\$20.10	\$29.42	\$43.42	\$28.65
3/4"	\$20.10	\$29.42	\$65.13	\$28.65
1"	\$20.10	\$29.42	\$108.55	\$28.65
1-1/2"	\$20.10	\$29.42	\$217.10	\$28.65
2"	\$20.10	\$29.42	\$347.36	\$28.65
3"	\$20.10	\$29.42	\$694.73	\$28.65
4"	\$20.10	\$29.42	\$1,085.51	\$28.65
6"	\$20.10	\$29.42	\$2,171.03	\$28.65
8"	\$20.10	\$29.42	\$3,473.64	\$28.65
10"	\$20.10	\$29.42	\$4,993.36	\$28.65
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.19	\$11.98	\$11.74	\$11.67
Residential Flat Rate	\$50.33	\$73.68	\$91.18	\$71.73
<b>General Service and Multi-Family</b>				
5/8" x 3/4"	\$20.10	\$29.42	\$43.42	\$28.65
3/4"	\$30.18	\$44.17	\$65.13	\$43.01
1"	\$50.30	\$73.63	\$108.55	\$71.69
1-1/2"	\$100.59	\$147.23	\$217.10	\$143.36
2"	\$160.93	\$235.56	\$347.36	\$229.36
3"	\$321.87	\$471.14	\$694.73	\$458.73
4"	\$502.91	\$736.13	\$1,085.51	\$716.74
6"	\$1,005.84	\$1,472.29	\$2,171.03	\$1,433.51
8"	\$1,609.35	\$2,335.67	\$3,473.64	\$2,293.63
10"	\$2,313.44	\$3,386.27	\$4,993.36	\$3,297.09
Gallage Charge	\$9.85	\$14.42	\$14.09	\$14.04
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	\$44.67	\$65.36	\$78.64	\$63.66
5,000 Gallons	\$61.05	\$89.32	\$102.12	\$87.02
6,000 Gallons	\$69.24	\$101.30	\$113.86	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$229,772</u></b>	<b><u>\$0</u></b>	<b><u>\$229,772</u></b>	<b><u>\$0</u></b>	<b><u>\$229,772</u></b>

**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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$389,523</u></b>	<b><u>\$0</u></b>	<b><u>\$389,523</u></b>	<b><u>\$0</u></b>	<b><u>\$389,523</u></b>

**AUF/Palm Terrace  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	<u>\$440,509</u>	<u>\$2,482</u>	<u>\$442,991</u>	<u>\$0</u>	<u>\$442,991</u>		<u>\$442,991</u>
<b>3 Depreciation</b>	<u>5,463</u>	<u>0</u>	<u>5,463</u>	<u>0</u>	<u>5,463</u>		<u>5,463</u>
<b>4 Amortization</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>5 Taxes Other Than Income</b>	<u>20,714</u>	<u>7,557</u>	<u>28,271</u>	<u>(7,562)</u>	<u>20,709</u>	<u>7,564</u>	<u>28,273</u>
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$229,772</u>		<u>\$229,772</u>		<u>\$229,772</u>		<u>\$229,772</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$389,523</u>		<u>\$389,523</u>		<u>\$389,523</u>		<u>\$389,523</u>
10 <b>Rate of Return</b>	<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	<u>(\$168,055)</u>	<u>\$101,486</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$7,562)</u>	<u>\$4,567</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$61,397)</u>	<u>\$35,039</u>

**AUF/Palm Terrace  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$16.13	\$20.25	\$14.04
3/4"	\$15.62	\$24.19	\$30.37	\$21.04
1"	\$26.07	\$40.37	\$50.62	\$35.12
1-1/2"	\$52.12	\$80.70	\$101.25	\$70.21
2"	\$83.40	\$129.13	\$162.00	\$112.34
3"	\$166.79	\$258.24	\$323.99	\$224.67
4"	\$260.61	\$403.51	\$506.24	\$351.05
6"	\$521.23	\$807.04	\$1,012.48	\$702.12
8"	\$833.97	\$1,291.24	\$1,619.97	\$1,123.39
10"	\$1,198.83	\$1,856.18	\$2,328.70	\$1,614.87
Gallorage Charge, per 1,000 Gallons				
Block 1	\$2.89	\$4.48	\$4.73	\$3.89
Block 2	-	-	\$5.92	-
General Service and Multi-Family	\$2.89	\$4.48	\$4.73	\$3.89
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$10.76	\$40.50	\$9.36
3"	\$13.90	\$21.52	\$81.00	\$18.72
4"	\$21.72	\$33.63	\$126.56	\$29.26
6"	\$43.42	\$67.23	\$253.12	\$58.49
8"	\$69.50	\$107.60	\$404.99	\$93.62
10"	\$99.90	\$154.68	\$582.18	\$134.57
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$19.09	\$29.57	\$34.44	\$25.71
5,000 Gallons	\$24.87	\$38.53	\$43.90	\$33.50
10,000 Gallons	\$39.32	\$60.93	\$72.31	\$52.97

<b>AUF/Palm Terrace Wastewater Monthly Service Rates Interim Test Year Ended 12/31/05</b>		<b>Schedule No. 4-B Docket No. 060368-WS</b>		
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$18.88	\$14.19	\$14.39	\$26.91
3/4"	\$18.88	\$14.19	\$21.59	\$26.91
1"	\$18.88	\$14.19	\$35.98	\$26.91
1-1/2"	\$18.88	\$14.19	\$71.96	\$26.91
2"	\$18.88	\$14.19	\$115.14	\$26.91
3"	\$18.88	\$14.19	\$230.27	\$26.91
4"	\$18.88	\$14.19	\$359.80	\$26.91
6"	\$18.88	\$14.19	\$719.60	\$26.91
8"	\$18.88	\$14.19	\$1,151.37	\$26.91
10"	\$18.88	\$14.19	\$1,655.09	\$26.91
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$4.14	\$3.11	\$5.50	\$5.90
Residential Flat Rate	\$32.07	\$24.10	\$30.22	\$45.71
<b><u>General Service</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$18.88	\$14.19	\$14.39	\$26.91
3/4"	\$28.32	\$21.29	\$21.59	\$40.36
1"	\$47.19	\$35.47	\$35.98	\$67.25
1-1/2"	\$94.38	\$70.93	\$71.96	\$134.51
2"	\$151.01	\$113.49	\$115.14	\$215.22
3"	\$302.00	\$226.96	\$230.27	\$430.41
4"	\$471.89	\$354.63	\$359.80	\$672.53
6"	\$943.78	\$709.26	\$719.60	\$1,345.07
8"	\$1,510.04	\$1,134.81	\$1,151.37	\$2,152.09
10"	\$2,170.67	\$1,631.27	\$1,655.09	\$3,093.62
Gallonge Charge, per 1,000 Gallons				
	\$4.95	\$3.72	\$6.60	\$7.05
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$31.30	\$23.52	\$30.89	\$44.61
5,000 Gallons	\$39.58	\$29.74	\$41.89	\$56.41
10,000 Gallons	\$60.28	\$45.29	\$47.39	\$85.91
(Wastewater Gallonge 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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$65,851</u></b>	<b><u>\$0</u></b>	<b><u>\$65,851</u></b>	<b><u>\$0</u></b>	<b><u>\$65,851</u></b>



**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$65,851</u>		<u>\$65,851</u>		<u>\$65,851</u>		<u>\$65,851</u>
10 <b>Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.41	\$23.08	\$40.10	\$9.98
3/4"	\$11.14	\$34.67	\$60.16	\$15.01
1"	\$18.54	\$57.72	\$100.26	\$24.97
1-1/2"	\$37.10	\$115.53	\$200.52	\$49.98
2"	\$59.34	\$184.79	\$320.83	\$79.93
3"	\$118.69	\$369.58	\$641.66	\$159.88
4"	\$185.46	\$577.51	\$1,002.60	\$249.82
6"	\$370.91	\$1,154.99	\$2,005.20	\$499.63
8"	\$593.46	\$1,848.00	\$3,208.32	\$799.41
10"	\$853.08	\$2,656.45	\$4,611.96	\$1,149.13
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.86	\$15.14	\$16.95	\$6.55
Block 2	-	-	\$21.18	-
General Service and Multi-Family	\$4.86	\$15.14	\$16.95	\$6.55
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$4.96	\$15.44	\$80.21	\$6.68
3"	\$9.89	\$30.80	\$160.42	\$13.32
4"	\$15.45	\$48.11	\$250.65	\$20.81
6"	\$30.91	\$96.24	\$501.30	\$41.64
8"	\$49.46	\$154.02	\$802.08	\$66.62
10"	\$71.09	\$221.36	\$1,152.99	\$95.76
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$21.99	\$68.50	\$90.95	\$29.62
5,000 Gallons	\$31.71	\$98.78	\$124.85	\$42.71
10,000 Gallons	\$56.01	\$174.48	\$226.52	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	23,815	183	23,998	0	23,998		23,998
<b>3 Depreciation</b>	2,175	0	2,175	0	2,175		2,175
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,450	557	2,007	(557)	1,450	536	1,985
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>25,134</u>		<u>25,134</u>		<u>25,134</u>		<u>25,134</u>
<b>10 Rate of Return</b>	<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

<u>Explanation</u>	<u>Water</u>	<u>Wastewater</u>
<u>Operating Revenues</u>		
Remove requested final revenue increase	<u>N/A</u>	<u>(\$12,388)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>N/A</u>	<u>(\$557)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>N/A</u>	<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**

	<b>Rates Effective 12/31/05</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$29.53	\$49.76	\$62.36	\$42.09
3/4'	\$29.53	\$49.76	\$93.55	\$42.09
1"	\$29.53	\$49.76	\$155.91	\$42.09
1-1/2"	\$29.53	\$49.76	\$311.82	\$42.09
2"	\$29.53	\$49.76	\$498.92	\$42.09
3"	\$29.53	\$49.76	\$997.83	\$42.09
4"	\$29.53	\$49.76	\$1,559.11	\$42.09
6"	\$29.53	\$49.76	\$3,118.23	\$42.09
8"	\$29.53	\$49.76	\$4,989.16	\$42.09
10'	\$29.53	\$49.76	\$7,171.92	\$42.09
Gallonge Charge, per 1,000 Gallons (6,000 gallon cap)	\$5.90	\$9.93	\$22.16	\$8.41
Residential Flat Rate	\$48.92	\$82.42	\$130.96	\$69.72
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$29.53	\$49.76	\$62.36	\$42.09
3/4'	\$44.28	\$74.60	\$93.55	\$63.11
1"	\$73.82	\$124.38	\$155.91	\$105.21
1-1/2"	\$147.63	\$248.74	\$311.82	\$210.40
2"	\$236.22	\$398.00	\$498.92	\$336.66
3"	\$472.44	\$796.00	\$997.83	\$673.32
4"	\$738.19	\$1,243.76	\$1,559.11	\$1,052.06
6"	\$1,476.35	\$2,487.47	\$3,118.23	\$2,104.08
8"	\$2,362.17	\$3,979.96	\$4,989.16	\$3,366.54
10'	\$3,395.62	\$5,721.21	\$7,171.92	\$4,839.40
Gallonge Charge, per 1,000 Gallons	\$7.07	\$11.91	\$26.59	\$10.08
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$47.23	\$79.55	\$128.84	\$67.32
5,000 Gallons	\$59.03	\$99.41	\$173.16	\$84.14
6,000 Gallons (Wastewater Gallonge Cap - 6,000 Gallons)	\$64.93	\$109.34	\$195.32	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<b><u>\$55,955</u></b>	<b><u>\$0</u></b>	<b><u>\$55,955</u></b>	<b><u>\$0</u></b>	<b><u>\$55,955</u></b>



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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$55,955</u>		<u>\$55,955</u>		<u>\$55,955</u>		<u>\$55,955</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.42	\$9.96	\$19.07	\$14.04
3/4"	\$15.62	\$14.93	\$28.60	\$21.04
1"	\$26.07	\$24.92	\$47.67	\$35.12
1-1/2"	\$52.12	\$49.81	\$95.34	\$70.21
2"	\$83.40	\$79.70	\$152.55	\$112.34
3"	\$166.79	\$159.40	\$305.10	\$224.67
4"	\$260.61	\$249.07	\$476.72	\$351.05
6"	\$521.23	\$498.15	\$953.44	\$702.12
8"	\$833.97	\$797.04	\$1,525.50	\$1,123.39
10"	\$1,198.83	\$1,145.75	\$2,192.90	\$1,614.87
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.89	\$2.76	\$2.84	\$3.89
Block 2	-	-	\$3.55	-
General Service and Multi-Family	\$2.89	\$2.76	\$2.84	\$3.89
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.95	\$6.64	\$38.14	\$9.36
3"	\$13.90	\$13.28	\$76.28	\$18.72
4"	\$21.72	\$20.76	\$119.18	\$29.26
6"	\$43.42	\$41.50	\$238.36	\$58.49
8"	\$69.50	\$66.42	\$381.38	\$93.62
10"	\$99.90	\$95.48	\$548.23	\$134.57
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$19.09	\$18.24	\$27.59	\$25.71
5,000 Gallons	\$24.87	\$23.76	\$33.27	\$33.50
10,000 Gallons	\$39.32	\$37.56	\$50.31	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$241,434</u></b>	<b><u>\$0</u></b>	<b><u>\$241,434</u></b>	<b><u>\$0</u></b>	<b><u>\$241,434</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$42,086	\$231	\$42,317	\$0	\$42,317		\$42,317
<b>3 Depreciation</b>	11,008	(219)	10,789	0	10,789		10,789
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	8,273	592	8,865	(703)	8,162	473	8,635
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$241,434</u>		<u>\$241,434</u>		<u>\$241,434</u>		<u>\$241,434</u>
<b>10 Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.01	\$19.85	\$31.36	\$21.57
3/4"	\$24.00	\$29.75	\$47.04	\$32.33
1"	\$40.00	\$49.60	\$78.40	\$53.88
1-1/2"	\$79.97	\$99.15	\$156.80	\$107.72
2"	\$127.96	\$158.66	\$250.89	\$172.37
3"	\$255.92	\$317.31	\$501.78	\$344.73
4"	\$399.88	\$495.82	\$784.02	\$538.65
6"	\$799.77	\$991.63	\$1,568.05	\$1,077.32
8"	\$1,279.61	\$1,586.59	\$2,508.88	\$1,723.68
10"	\$1,839.46	\$2,280.76	\$3,606.51	\$2,477.82
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.67	\$3.31	\$2.86	\$3.60
Block 2	-	-	\$3.58	-
General Service and Multi-Family	\$2.67	\$3.31	\$2.86	\$3.60
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$10.66	\$13.22	\$62.72	\$14.36
3"	\$21.31	\$26.43	\$125.45	\$28.71
4"	\$33.32	\$41.31	\$196.01	\$44.88
6"	\$66.64	\$82.62	\$392.01	\$89.77
8"	\$106.64	\$132.22	\$627.22	\$143.65
10"	\$153.30	\$190.07	\$901.63	\$206.50
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$24.02	\$29.78	\$39.94	\$32.36
5,000 Gallons	\$29.36	\$36.40	\$45.66	\$39.55
10,000 Gallons	\$42.71	\$52.95	\$62.84	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$191,141</u>		<u>\$191,141</u>		<u>\$191,141</u>		<u>\$191,141</u>
<b>10 Rate of Return</b>	<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>		
RAFs 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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, Commercial and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.01	\$20.25	\$32.79	\$21.57
3/4"	\$24.00	\$30.36	\$49.19	\$32.33
1"	\$40.00	\$50.61	\$81.98	\$53.88
1-1/2"	\$79.97	\$101.17	\$163.96	\$107.72
2"	\$127.96	\$161.89	\$262.34	\$172.37
3"	\$255.92	\$323.78	\$524.69	\$344.73
4"	\$399.88	\$505.93	\$819.82	\$538.65
6"	\$799.77	\$1,011.85	\$1,639.65	\$1,077.32
8"	\$1,279.61	\$1,618.94	\$2,623.44	\$1,723.68
10"	\$1,839.46	\$2,327.27	\$3,771.19	\$2,477.82
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.67	\$3.37	\$4.58	\$3.60
Block 2	-	-	\$5.72	-
General Service and Multi-Family	\$2.67	\$3.37	\$4.56	\$3.60
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$10.66	\$13.49	\$65.59	\$14.36
3"	\$21.32	\$26.97	\$131.17	\$28.72
4"	\$33.32	\$42.15	\$204.96	\$44.88
6"	\$66.64	\$84.31	\$409.91	\$89.77
8"	\$106.64	\$134.92	\$655.86	\$143.65
10"	\$153.30	\$193.95	\$942.80	\$206.50
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$24.02	\$30.36	\$46.53	\$32.35
5,000 Gallons	\$29.36	\$37.10	\$55.69	\$39.53
10,000 Gallons	\$42.71	\$53.95	\$83.15	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$43,051</u></b>	<b><u>\$0</u></b>	<b><u>\$43,051</u></b>	<b><u>\$0</u></b>	<b><u>\$43,051</u></b>

**AUF/Quail Ridge  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	<u>\$21,112</u>	<u>(\$136)</u>	<u>\$20,976</u>	<u>\$0</u>	<u>\$20,976</u>		<u>\$20,976</u>
<b>3 Depreciation</b>	<u>660</u>	<u>0</u>	<u>660</u>	<u>0</u>	<u>660</u>		<u>660</u>
<b>4 Amortization</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>5 Taxes Other Than Income</b>	<u>4,545</u>	<u>(413)</u>	<u>4,132</u>	<u>414</u>	<u>4,546</u>	<u>(413)</u>	<u>4,133</u>
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$43,051</u>		<u>\$43,051</u>		<u>\$43,051</u>		<u>\$43,051</u>
<b>10 Rate of Return</b>	<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>		
RAFs 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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$21.43	\$16.67	\$26.69	\$28.87
3/4"	\$32.16	\$25.02	\$40.03	\$43.32
1"	\$53.60	\$41.69	\$66.72	\$72.20
1-1/2"	\$107.19	\$83.37	\$133.48	\$144.39
2"	\$171.52	\$133.41	\$213.49	\$231.04
3"	\$343.01	\$266.80	\$426.99	\$462.05
4"	\$535.96	\$416.87	\$667.17	\$721.96
6"	\$1,071.92	\$833.75	\$1,334.33	\$1,443.91
8"	\$1,715.06	\$1,333.99	\$2,134.93	\$2,310.25
10"	\$2,465.42	\$1,917.62	\$3,068.96	\$3,321.01
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.45	\$2.68	\$4.08	\$4.65
Block 2	-	-	\$5.09	-
General Service and Multi-Family	\$3.45	\$2.68	\$4.08	\$4.65
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$14.30	\$11.12	\$53.37	\$19.26
3"	\$28.58	\$22.23	\$106.75	\$38.50
4"	\$44.67	\$34.74	\$166.79	\$60.17
6"	\$89.31	\$69.46	\$333.58	\$120.30
8"	\$142.93	\$111.17	\$533.73	\$192.53
10"	\$205.47	\$159.82	\$767.24	\$276.78
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$31.78	\$24.71	\$38.93	\$42.81
5,000 Gallons	\$38.68	\$30.07	\$47.09	\$52.10
10,000 Gallons	\$55.93	\$43.47	\$71.53	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$27,260</u>		<u>\$27,260</u>		<u>\$27,260</u>		<u>\$27,260</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.70	\$20.16	\$32.66	\$18.75
3/4"	\$19.05	\$30.24	\$49.00	\$28.12
1"	\$31.73	\$50.34	\$81.66	\$46.84
1-1/2"	\$63.48	\$98.23	\$163.32	\$93.71
2"	\$101.55	\$157.13	\$261.32	\$149.90
3"	\$203.09	\$314.26	\$522.64	\$299.79
4"	\$317.32	\$491.01	\$816.62	\$468.41
6"	\$634.65	\$982.05	\$1,633.24	\$936.84
8"	-	-	\$2,613.18	-
10"	-	-	\$3,756.44	-
Gallonage Charge, per 1,000 Gallons				
Block 1	\$1.79	\$2.85	\$4.04	\$2.64
Block 2	-	-	\$5.05	-
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$32.66	-
3/4"	-	-	\$49.00	-
1"	-	-	\$81.66	-
1-1/2"	-	-	\$163.32	-
2"	-	-	\$261.32	-
3"	-	-	\$522.64	-
4"	-	-	\$816.62	-
6"	-	-	\$1,633.24	-
8"	-	-	\$2,613.18	-
10"	-	-	\$3,756.44	-
Gallonage Charge, per 1,000 Gallons				
	-	-	\$4.04	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$65.33	-
3"	-	-	\$130.66	-
4"	-	-	\$204.16	-
6"	-	-	\$408.31	-
8"	-	-	\$653.30	-
10"	-	-	\$939.11	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$18.07	\$28.71	\$44.78	\$26.67
5,000 Gallons	\$21.65	\$34.41	\$52.86	\$31.96
10,000 Gallons	\$30.60	\$48.66	\$77.10	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$27,521	\$50	\$27,571	\$0	\$27,571		\$27,571
<b>3 Depreciation</b>	3,334	(63)	3,271	0	3,271		3,271
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	3,053	140	3,193	(151)	3,042	110	3,152
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$58,392</u>		<u>\$58,392</u>		<u>\$58,392</u>		<u>\$58,392</u>
<b>10 Rate of Return</b>	<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>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$151)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$1,401)</u>	<u>N/A</u>

<b>AUF/River Grove</b>		<b>Schedule No. 4-A</b>			
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>			
<b>Interim Test Year Ended 12/31/05</b>		<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
		<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
		<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, Commercial and Multi-Family</u></b>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$10.05	\$11.19	\$46.79	\$13.54	
3/4"	\$15.09	\$16.80	\$70.18	\$20.33	
1"	\$25.13	\$27.99	\$116.96	\$33.85	
1-1/2"	\$50.28	\$55.99	\$233.93	\$67.73	
2"	\$80.45	\$89.59	\$374.28	\$108.37	
3"	\$160.89	\$179.17	\$748.56	\$216.72	
4"	\$251.39	\$279.95	\$1,169.63	\$338.63	
6"	\$502.79	\$559.91	\$2,339.25	\$677.28	
8"	\$804.46	\$895.86	\$3,742.80	\$1,083.64	
10"	\$1,156.42	\$1,287.80	\$5,380.28	\$1,557.74	
Gallonge Charge, per 1,000 Gallons					
Residential					
Block 1	\$3.81	\$4.25	\$7.98	\$5.13	
Block 2	-	-	\$9.97	-	
General Service	\$3.81	\$4.25	\$7.98	\$5.13	
<b><u>Private Fire Protection</u></b>					
Base Facility Charge by Meter Size:					
2"	\$6.71	\$7.48	\$93.57	\$9.04	
3"	\$13.41	\$14.93	\$187.14	\$18.06	
4"	\$20.95	\$23.33	\$292.41	\$28.22	
6"	\$41.89	\$46.65	\$584.81	\$56.43	
8"	\$67.03	\$74.64	\$935.70	\$90.29	
10"	\$96.37	\$107.31	\$1,345.07	\$129.81	
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>					
3,000 Gallons	\$21.48	\$23.94	\$70.73	\$28.92	
5,000 Gallons	\$29.10	\$32.44	\$86.69	\$39.19	
10,000 Gallons	\$48.15	\$53.69	\$134.55	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$56,547</u>		<u>\$56,547</u>		<u>\$56,547</u>		<u>\$56,547</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$37,063	\$397	\$37,460	\$0	\$37,460		\$37,460
<b>3 Depreciation</b>	2,728	0	2,728	0	2,728		2,728
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	2,369	1,208	3,577	(1,208)	2,369	1,176	3,544
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$44,233</u>		<u>\$44,233</u>		<u>\$44,233</u>		<u>\$44,233</u>
<b>10 Rate of Return</b>	<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>		
RAFTs 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		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	Staff Recomm. Interim
<b>Residential</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.58	\$28.02	\$29.87	\$25.28
3/4"	-	-	\$44.80	-
1"	\$22.77	\$60.35	\$74.67	\$54.41
1-1/2"	\$0.00	\$0.00	\$149.33	\$0.00
2"	\$73.06	\$193.62	\$238.93	\$174.58
3"	-	-	\$477.86	-
4"	-	-	\$746.66	-
6"	-	-	\$1,493.32	-
8"	-	-	\$2,389.31	-
10"	-	-	\$3,434.63	-
Gallage Charge, per 1,000 Gallons				
Block 1	\$0.89	\$2.34	\$10.24	\$2.13
Block 2	\$1.12	\$2.95	\$12.80	\$2.68
Block 3	\$1.35	\$3.60	-	\$3.23
<b>General Service</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.57	-	\$29.87	-
3/4"	-	-	\$44.80	-
1"	\$31.43	-	\$74.67	-
1-1/2"	\$62.85	-	\$149.33	-
2"	\$100.56	-	\$238.93	-
3"	\$201.12	-	\$477.86	-
4"	\$314.28	-	\$746.66	-
6"	\$1,005.59	-	\$1,493.32	-
8"	-	-	\$2,389.31	-
10"	-	-	\$3,434.63	-
Gallage Charge, per 1,000 Gallons				
	\$0.89	-	\$10.24	-
<b>Multi-Family</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$29.87	-
3/4"	-	-	\$44.80	-
1"	-	-	\$74.67	-
1-1/2"	-	-	\$149.33	-
2"	-	-	\$238.93	-
3"	-	-	\$477.86	-
4"	-	-	\$746.66	-
6"	-	-	\$1,493.32	-
8"	-	-	\$2,389.31	-
10"	-	-	\$3,434.63	-
Gallage Charge, per 1,000 Gallons				
	-	-	-	-
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	\$13.25	\$35.04	\$60.59	\$31.66
5,000 Gallons	\$15.03	\$39.72	\$81.07	\$35.92
10,000 Gallons	\$19.48	\$51.42	\$142.51	\$46.55

AUF/Rosalie Oaks 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	Staff Recomm. Interim
<b>Residential</b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$14.81	\$34.83	\$53.80	\$32.75
3/4"	-	\$34.83	\$80.71	-
1"	\$26.47	\$34.83	\$134.51	\$58.54
1-1/2"		\$34.83	\$269.02	-
2"	\$112.82	\$34.83	\$430.43	\$249.51
3"	-	\$34.83	\$860.86	-
4"	-	\$34.83	\$1,345.10	-
6"	-	\$34.83	\$2,690.20	-
8"	-	\$34.83	\$4,304.32	-
10"	-	\$34.83	\$6,187.46	-
Gallage Charge - Per 1,000 gallons (6,000 final gallon cap)				
	\$6.37	\$14.98	\$21.86	\$14.09
Residential Flat Rate	-	-	\$112.98	-
<b>General Service and Multi-Family</b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	-	-	\$53.80	-
3/4"	-	-	\$80.71	-
1"	-	-	\$134.51	-
1-1/2"	-	-	\$269.02	-
2"	-	-	\$430.43	-
3"	-	-	\$860.86	-
4"	-	-	\$1,345.10	-
6"	-	-	\$2,690.20	-
8"	-	-	\$4,304.32	-
10"	-	-	\$6,187.46	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$26.23	-
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	\$21.18	\$49.81	\$119.38	\$46.84
5,000 Gallons	\$21.18	\$49.81	\$163.10	\$46.84
10,000 Gallons	\$21.18	\$49.81	\$184.96	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>(\$22,850)</u></b>	<b><u>\$0</u></b>	<b><u>(\$22,850)</u></b>	<b><u>\$0</u></b>	<b><u>(\$22,850)</u></b>

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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>(\$22,850)</u>		<u>(\$22,850)</u>		<u>(\$22,850)</u>		<u>(\$22,850)</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General &amp; Multi-Family</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$8.87	\$51.02	\$54.72	\$47.37
3/4"	\$13.30	\$76.47	\$82.07	\$71.03
1"	\$22.16	\$127.38	\$136.79	\$118.34
1-1/2"	\$44.32	\$254.77	\$273.58	\$236.69
2"	\$70.92	\$407.71	\$437.73	\$378.75
3"	\$141.84	\$815.43	\$875.46	\$757.49
4"	\$221.63	\$1,274.10	\$1,367.91	\$1,183.61
6"	\$443.25	\$2,548.21	\$2,735.81	\$2,367.17
8"	-	-	\$4,377.30	-
10"	-	-	\$6,292.37	-
Gallorage Charge - Per 1,000				
Residential	\$2.01	\$11.54	-	\$10.73
Block 1	-	-	\$17.86	-
Block 2	-	-	\$22.32	-
General Service and & Multi-Family			\$17.86	-
<b><u>Private Fire Protection</u></b>				
2"	-	-	\$109.43	-
3"	-	-	\$218.87	-
4"	-	-	\$341.98	-
6"	-	-	\$683.95	-
8"	-	-	\$1,094.33	-
10"	-	-	\$1,573.09	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$14.90	\$85.64	\$108.30	\$79.57
5,000 Gallons	\$18.92	\$108.72	\$144.02	\$101.04
10,000 Gallons	\$28.97	\$166.42	\$251.16	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$1,126,426</u></b>	<b><u>\$0</u></b>	<b><u>\$1,126,426</u></b>	<b><u>\$0</u></b>	<b><u>\$1,126,426</u></b>

**AUF/Silver Lake Estate - Western 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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	<u>\$307,883</u>	<u>\$968</u>	<u>\$308,851</u>	<u>\$0</u>	<u>\$308,851</u>		<u>\$308,851</u>
<b>3 Depreciation</b>	<u>47,392</u>	<u>0</u>	<u>47,392</u>	<u>0</u>	<u>47,392</u>		<u>47,392</u>
<b>4 Amortization</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>5 Taxes Other Than Income</b>	<u>46,445</u>	<u>2,949</u>	<u>49,394</u>	<u>(2,951)</u>	<u>46,443</u>	<u>2,035</u>	<u>48,478</u>
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$1,126,426</u>		<u>\$1,126,426</u>		<u>\$1,126,426</u>		<u>\$1,126,426</u>
<b>10 Rate of Return</b>	<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>		
RAFs 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>

<b>AUF/Silver Lake Estate - Western Shores</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$7.49	\$8.74	\$16.78	\$10.09
3/4"	\$11.25	\$13.13	\$25.17	\$15.15
1"	\$18.74	\$21.87	\$41.95	\$25.24
1-1/2"	\$37.48	\$43.73	\$83.91	\$50.49
2"	\$59.97	\$69.97	\$134.25	\$80.78
3"	\$119.94	\$139.93	\$268.50	\$161.56
4"	\$187.41	\$218.65	\$419.54	\$252.45
6"	\$374.80	\$437.27	\$839.08	\$504.87
8"	\$599.68	\$699.63	\$1,342.52	\$807.79
10"	\$862.05	\$1,005.73	\$1,929.88	\$1,161.21
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$1.28	\$1.50	\$1.31	\$1.72
Block 2	-	-	\$1.64	-
General Service and Multi-Family	\$1.28	\$1.50	\$1.31	\$1.72
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$5.00	\$5.83	\$33.56	\$6.74
3"	\$9.99	\$11.65	\$67.13	\$13.46
4"	\$15.60	\$18.19	\$104.89	\$21.01
6"	\$31.24	\$36.45	\$209.77	\$42.08
8"	\$49.98	\$58.31	\$335.63	\$67.32
10"	\$71.83	\$83.80	\$482.47	\$96.76
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$11.33	\$13.24	\$20.71	\$15.26
5,000 Gallons	\$13.89	\$16.24	\$23.33	\$18.71
10,000 Gallons	\$20.29	\$23.74	\$31.20	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$28,248</u></b>	<b><u>\$0</u></b>	<b><u>\$28,248</u></b>	<b><u>\$0</u></b>	<b><u>\$28,248</u></b>



**AUF/Silver Lake Oaks  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$29,579	\$464	\$30,043	\$0	\$30,043	\$0	\$30,043
<b>3 Depreciation</b>	3,295	(18)	3,277	0	3,277	0	3,277
<b>4 Amortization</b>	0	0	0	0	0	0	0
<b>5 Taxes Other Than Income</b>	2,218	1,405	3,623	(1,414)	2,209	1,333	3,542
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$82,353</u>		<u>\$82,353</u>		<u>\$82,353</u>		<u>\$82,353</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$28,248</u>		<u>\$28,248</u>		<u>\$28,248</u>		<u>\$28,248</u>
10 <b>Rate of Return</b>	<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>		
RAFTs 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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/21/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
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**Residential, Commercial and Multi-Family**

**Base Facility Charge by Meter Size:**

5/8" x 3/4"	\$15.48	\$51.23	\$62.83	\$20.85
3/4"	\$23.23	\$76.89	\$94.25	\$31.29
1"	\$38.71	\$128.12	\$157.08	\$52.14
1-1/2"	\$72.41	\$256.21	\$314.15	\$97.54
2"	\$123.86	\$409.96	\$502.64	\$166.84
3"	\$247.72	\$819.93	\$1,005.28	\$333.69
4"	\$387.06	\$1,281.12	\$1,570.75	\$521.38
6"	\$774.14	\$2,562.30	\$3,141.50	\$1,042.79
8"	\$1,238.62	\$4,099.67	\$5,026.40	\$1,668.47
10"	\$1,780.52	\$5,893.27	\$7,225.46	\$2,398.42

**Gallonage Charge, per 1,000 Gallons**

**Residential**

Block 1	\$4.03	\$13.33	\$14.81	\$5.43
Block 2	-	-	\$18.52	-
General Service	\$4.03	\$13.33	\$14.81	\$5.43

**Private Fire Protection**

**Base Facility Charge by Meter Size:**

2"	\$10.32	\$34.16	\$125.66	\$13.90
3"	\$20.63	\$68.29	\$251.32	\$27.79
4"	\$32.25	\$106.74	\$392.69	\$43.44
6"	\$64.52	\$213.55	\$785.38	\$86.91
8"	\$103.22	\$341.64	\$1,256.60	\$139.04
10"	\$148.37	\$491.07	\$1,806.37	\$199.86

**Typical Residential Bills 5/8" x 3/4" Meter**

3,000 Gallons	\$27.57	\$91.22	\$107.26	\$37.13
5,000 Gallons	\$35.63	\$117.88	\$136.88	\$47.97
10,000 Gallons	\$55.78	\$184.53	\$225.77	\$75.11

**AUF/Silver Lake Oaks  
Wastewater Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-B  
Docket No. 060368-WS**

	<b>Rates Effective 12/21/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$19.90	\$42.44	\$63.11	\$28.36
3/4"	\$19.90	\$42.44	\$94.67	\$28.36
1"	\$19.90	\$42.44	\$157.79	\$28.36
1-1/2"	\$19.90	\$42.44	\$315.57	\$28.36
2"	\$19.90	\$42.44	\$504.91	\$28.36
3"	\$19.90	\$42.44	\$1,009.83	\$28.36
4"	\$19.90	\$42.44	\$1,577.86	\$28.36
6"	\$19.90	\$42.44	\$3,155.72	\$28.36
8"	\$19.90	\$42.44	\$5,059.15	\$28.36
10"	\$19.90	\$42.44	\$7,258.15	\$28.36
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.22	\$17.52	\$26.70	\$11.72
Residential Flat Rate	\$49.79	\$106.18	\$132.53	\$70.96
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$19.90	\$42.44	\$63.11	\$28.36
3/4"	\$29.86	\$63.68	\$94.67	\$42.56
1"	\$49.77	\$106.14	\$157.79	\$70.93
1-1/2"	\$99.93	\$212.26	\$315.57	\$142.42
2"	\$159.25	\$339.63	\$504.91	\$226.96
3"	\$318.50	\$679.27	\$1,009.83	\$453.92
4"	\$497.65	\$1,061.34	\$1,577.86	\$709.25
6"	\$995.31	\$2,122.70	\$3,155.72	\$1,418.51
8"	\$1,592.49	\$3,396.30	\$5,059.15	\$2,269.60
10"	\$2,289.19	\$4,882.16	\$7,258.15	\$3,262.53
Gallage Charge, per 1,000 Gallons	\$9.89	\$21.09	\$32.03	\$14.10
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$44.56	\$95.00	\$143.21	\$63.50
5,000 Gallons	\$61.00	\$130.04	\$196.61	\$86.93
6,000 Gallons	\$69.22	\$147.56	\$223.31	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$87,298</u></b>	<b><u>\$0</u></b>	<b><u>\$87,298</u></b>	<b><u>\$0</u></b>	<b><u>\$87,298</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$87,298</u>		<u>\$87,298</u>		<u>\$87,298</u>		<u>\$87,298</u>
<b>10 Rate of Return</b>	<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>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>\$238</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$1,619</u>	N/A



**AUF/Skycrest  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$14.16	\$12.91	\$26.57	\$19.07
3/4"	\$21.26	\$19.38	\$39.85	\$28.64
1"	\$35.42	\$32.29	\$66.42	\$47.71
1-1/2"	\$70.84	\$64.57	\$132.84	\$95.42
2"	\$113.35	\$103.32	\$212.54	\$152.69
3"	\$226.71	\$206.65	\$425.08	\$305.39
4"	\$354.21	\$322.87	\$664.18	\$477.13
6"	\$708.43	\$645.74	\$1,328.36	\$954.28
8"	\$1,133.49	\$1,033.20	\$2,125.38	\$1,526.85
10"	\$1,629.39	\$1,485.21	\$3,055.23	\$2,194.85
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.15	\$3.78	\$4.16	\$5.59
Block 2	-	-	\$5.20	-
General Service and Multi-Family	\$4.15	\$3.78	\$4.16	\$5.59
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$9.44	\$8.60	\$53.14	\$12.72
3"	\$18.89	\$17.22	\$106.27	\$25.45
4"	\$29.52	\$26.91	\$166.05	\$39.76
6"	\$59.03	\$53.81	\$332.09	\$79.52
8"	\$94.46	\$86.11	\$531.35	\$127.24
10"	\$135.79	\$123.78	\$763.81	\$182.91
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$26.61	\$24.25	\$39.05	\$35.84
5,000 Gallons	\$34.91	\$31.81	\$47.37	\$47.03
10,000 Gallons	\$55.66	\$50.71	\$72.33	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$288,420	\$4,172	\$292,592	\$0	\$292,592		\$292,592
<b>3 Depreciation</b>	101,990	0	101,990	0	101,990		101,990
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	27,250	6,944	34,194	(12,713)	21,481	11,720	33,201
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$905,138</u>		<u>\$905,138</u>		<u>\$905,138</u>		<u>\$905,138</u>
<b>10 Rate of Return</b>	<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	<u>N/A</u>	<u>(\$282,520)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>N/A</u>	<u>(\$12,713)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>N/A</u>	<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	Staff Recomm. Interim
<b>Residential</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$28.19	\$61.18	\$106.99	\$57.78
3/4"	-	\$152.97	\$160.48	-
1"	\$70.49	\$305.92	\$267.46	\$144.47
1-1/2"	\$140.97	\$489.43	\$534.93	\$288.92
2"	\$225.54	\$1,070.79	\$855.88	\$462.25
3"	\$493.43	\$1,835.61	\$1,711.77	\$1,011.30
4"	\$845.87	\$3,825.46	\$2,674.63	\$1,733.64
6"	\$1,762.82	-	\$5,349.27	\$3,612.95
8"	-	-	\$8,558.83	-
10"	-	-	\$12,303.32	-
Gallage Charge - Per 1,000 gallons (10,000 gallon cap)				
	\$3.88	\$8.42	-	\$7.95
6,000 Final gallon cap				
	-	-	\$12.02	-
Residential Flat Rate				
	-	-	\$224.66	-
<b>General Service</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$28.19	\$61.18	\$106.99	\$57.78
3/4"	-	-	\$160.48	-
1"	\$70.49	\$152.97	\$267.46	\$144.47
1-1/2"	\$140.97	\$305.92	\$534.93	\$288.92
2"	\$225.54	\$489.43	\$855.88	\$462.25
3"	\$493.43	\$1,070.79	\$1,711.77	\$1,011.30
4"	\$845.87	\$1,835.61	\$2,674.63	\$1,733.64
6"	\$1,762.82	\$3,825.46	\$5,349.27	\$3,612.95
8"	-	-	\$8,558.83	-
10"	-	-	\$12,303.32	-
Gallage Charge, per 1,000 Gallons				
	\$4.64	\$10.07	\$14.43	\$9.51
<b>Multi-Family</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$106.99	-
3/4"	-	-	\$160.48	-
1"	-	-	\$267.46	-
1-1/2"	-	-	\$534.93	-
2"	-	-	\$855.88	-
3"	-	-	\$1,711.77	-
4"	-	-	\$2,674.63	-
6"	-	-	\$5,349.27	-
8"	-	-	\$8,558.83	-
10"	-	-	\$12,303.32	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$14.43	-
Reuse Flat Rate				
	\$2,947.86	\$3,012.01	\$3,012.01	\$6,041.73
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	\$39.83	\$86.44	\$143.05	\$81.63
5,000 Gallons	\$47.59	\$103.28	\$167.09	\$97.54
10,000 Gallons	\$66.99	\$145.38	\$179.11	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$19,482</u></b>	<b><u>\$0</u></b>	<b><u>\$19,482</u></b>	<b><u>\$0</u></b>	<b><u>\$19,482</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$15,881	(\$62)	\$15,819	\$0	\$15,819		\$15,819
<b>3 Depreciation</b>	313	(21)	292	0	292		292
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,552	(214)	1,338	(190)	1,148	202	1,350
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$19,482</u>		<u>\$19,482</u>		<u>\$19,482</u>		<u>\$19,482</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$8.87	\$7.40	\$17.20	\$11.95
3/4"	\$13.31	\$11.11	\$25.79	\$17.93
1"	\$22.19	\$18.52	\$42.99	\$29.89
1-1/2"	\$44.35	\$37.00	\$85.98	\$59.74
2"	\$70.96	\$59.20	\$137.57	\$95.59
3"	\$141.93	\$118.42	\$275.14	\$191.18
4"	\$221.76	\$185.02	\$429.90	\$298.72
6"	\$443.78	\$370.02	\$859.81	\$597.79
8"	\$709.59	\$592.05	\$1,375.69	\$955.84
10"	\$1,020.04	\$851.07	\$1,977.56	\$1,374.03
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.67	\$3.89	\$6.01	\$6.29
Block 2	-	-	\$7.51	-
General Service and Multi-Family	\$4.67	\$3.89	\$6.01	\$6.29
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$5.92	\$4.94	\$34.39	\$7.97
3"	\$11.82	\$9.86	\$68.79	\$15.92
4"	\$18.48	\$15.42	\$107.48	\$24.89
6"	\$36.97	\$30.85	\$214.95	\$49.80
8"	\$59.13	\$49.33	\$343.92	\$79.65
10"	\$85.00	\$70.92	\$494.39	\$114.50
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$22.88	\$19.07	\$35.23	\$30.80
5,000 Gallons	\$32.22	\$26.85	\$47.25	\$43.37
10,000 Gallons	\$55.57	\$46.30	\$83.30	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$6,066</u>		<u>\$6,066</u>		<u>\$6,066</u>		<u>\$6,066</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$27.04	\$68.50	\$77.21	\$36.42
3/4"	\$40.55	\$102.71	\$115.81	\$54.62
1"	\$67.61	\$171.23	\$193.02	\$91.07
1-1/2"	\$135.25	\$342.57	\$386.04	\$182.19
2"	\$216.34	\$547.94	\$617.67	\$291.42
3"	\$432.72	\$1,096.00	\$1,235.33	\$582.89
4"	\$676.11	\$1,712.46	\$1,930.20	\$910.74
6"	\$1,352.21	\$3,424.89	\$3,860.41	\$1,821.48
8"	\$2,163.55	\$5,479.87	\$6,176.65	\$2,914.38
10"	\$3,110.10	\$7,877.29	\$8,878.94	\$4,189.42
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.91	\$7.37	\$16.72	\$3.92
Block 2	-	-	\$20.90	-
General Service and Multi-Family	\$2.91	\$7.37	\$16.72	\$3.92
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$18.04	\$45.68	\$154.42	\$24.30
3"	\$36.07	\$91.36	\$308.83	\$48.59
4"	\$56.35	\$142.73	\$482.55	\$75.91
6"	\$112.69	\$285.41	\$965.10	\$151.80
8"	\$180.29	\$456.65	\$1,544.16	\$242.86
10"	\$259.19	\$656.48	\$2,219.74	\$349.14
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$35.77	\$90.61	\$127.37	\$48.18
5,000 Gallons	\$41.59	\$105.35	\$160.81	\$56.02
10,000 Gallons	\$56.14	\$142.20	\$261.13	\$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	Staff Adjust- ments	Staff 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>
<b>11 Rate Base</b>	<b><u>\$189,416</u></b>	<b><u>\$0</u></b>	<b><u>\$189,416</u></b>	<b><u>\$0</u></b>	<b><u>\$189,416</u></b>

**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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$145,015	\$66	\$145,081	\$0	\$145,081		\$145,081
<b>3 Depreciation</b>	48,500	(34,861)	13,639	0	13,639		13,639
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	27,068	(10,252)	16,816	(201)	16,615	104	16,718
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$189,416</u>		<u>\$189,416</u>		<u>\$189,416</u>		<u>\$189,416</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$122,091</u>		<u>\$122,091</u>		<u>\$122,091</u>		<u>\$122,091</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential, General Service and Multi-Family</u></b>				
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
Gallonage 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
<b><u>Private Fire Protection</u></b>				
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
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
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	\$2,717.51	\$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
<b><u>General Service &amp; Multi Family</u></b>				
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	\$2,717.51	\$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
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Adjust- ments	Staff 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>
<b>11 Rate Base</b>	<b><u>\$100,391</u></b>	<b><u>\$0</u></b>	<b><u>\$100,391</u></b>	<b><u>\$0</u></b>	<b><u>\$100,391</u></b>

**AUF/Tangerine  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$80,519	\$450	\$80,969	\$0	\$80,969		\$80,969
<b>3 Depreciation</b>	5,421	(834)	4,587	0	4,587		4,587
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	8,105	759	8,864	(1,371)	7,493	1,256	8,750
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$100,391</u>		<u>\$100,391</u>		<u>\$100,391</u>		<u>\$100,391</u>
<b>10 Rate of Return</b>	<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**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
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
<b><u>Private Fire Protection</u></b>				
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
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$33,219</u></b>	<b><u>\$0</u></b>	<b><u>\$33,219</u></b>	<b><u>\$0</u></b>	<b><u>\$33,219</u></b>

**AUF/The Woods  
Schedule of Wastewater Rate Base  
Interim Test Year Ended 12/31/05**

**Schedule No. 2-B  
Docket No. 060368-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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>
<b>8 Rate Base</b>	<b><u>\$31,239</u></b>	<b><u>\$0</u></b>	<b><u>\$31,239</u></b>	<b><u>\$0</u></b>	<b><u>\$31,239</u></b>

**AUF/The Woods  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$42,607	\$508	\$43,115	\$0	\$43,115		\$43,115
<b>3 Depreciation</b>	4,498	(36)	4,462	0	4,462		4,462
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	4,048	1,480	5,528	(1,549)	3,979	1,525	5,504
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$33,219</u>		<u>\$33,219</u>		<u>\$33,219</u>		<u>\$33,219</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$31,239</u>		<u>\$31,239</u>		<u>\$31,239</u>		<u>\$31,239</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b><u>Residential and General Service</u></b>				
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
<b><u>Multi-Family</u></b>				
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	-
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	-	-	\$65.44	-
3"	-	-	\$130.89	-
4"	-	-	\$204.51	-
6"	-	-	\$409.01	-
8"	-	-	\$654.42	-
10"	-	-	\$940.73	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Recomm. Interim
<b><u>Residential</u></b>				
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
<b><u>General Service and Multi-Family</u></b>				
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	-
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$98,644	\$1,303	\$99,947	\$0	\$99,947		\$99,947
<b>3 Depreciation</b>	5,896	(326)	5,570	0	5,570		5,570
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	7,151	3,848	10,999	(3,971)	7,028	3,854	10,881
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$158,651</u>		<u>\$158,651</u>		<u>\$158,651</u>		<u>\$158,651</u>
<b>10 Rate of Return</b>	<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>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$3,971)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$32,265)</u>	N/A

**AUF/Tomoka  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$4.64	\$14.25	\$23.48	\$6.25
3/4"	\$11.60	\$35.64	\$35.22	\$15.63
1"	\$23.23	\$71.35	\$58.69	\$31.29
1-1/2"	\$37.14	\$114.09	\$117.38	\$50.03
2"	\$37.14	\$114.09	\$187.82	\$50.03
3"	\$37.14	\$114.09	\$375.63	\$50.03
4"	\$37.14	\$114.09	\$586.92	\$50.03
6"	\$37.14	\$114.09	\$1,173.85	\$50.03
8"	\$37.14	\$114.09	\$1,878.16	\$50.03
10"	\$37.14	\$114.09	\$2,699.85	\$50.03
Gallorage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$1.36	\$4.17	\$3.55	\$1.83
Block 2	-	-	\$4.44	-
General Service and Multi-Family	\$1.36	\$4.17	\$3.55	\$1.83
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$3.10	\$9.54	\$46.96	\$4.18
3"	\$3.10	\$9.54	\$93.91	\$4.18
4"	\$3.10	\$9.54	\$146.73	\$4.18
6"	\$3.10	\$9.54	\$293.46	\$4.18
8"	\$3.10	\$9.54	\$469.54	\$4.18
10"	\$3.10	\$9.54	\$674.96	\$4.18
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$8.72	\$26.76	\$34.13	\$11.75
5,000 Gallons	\$11.44	\$35.10	\$41.23	\$15.41
10,000 Gallons	\$18.24	\$55.95	\$62.54	\$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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$163,158</u></b>	<b><u>\$0</u></b>	<b><u>\$163,158</u></b>	<b><u>\$0</u></b>	<b><u>\$163,158</u></b>

**AUF/Valencia Terrace  
Schedule of Wastewater Rate Base  
Interim Test Year Ended 12/31/05**

**Schedule No. 2-B  
Docket No. 060368-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<b><u>\$201,238</u></b>	<b><u>\$0</u></b>	<b><u>\$201,238</u></b>	<b><u>\$0</u></b>	<b><u>\$201,238</u></b>

**AUF/Valencia Terrace  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$73,332	\$250	\$73,582	\$0	\$73,582		\$73,582
<b>3 Depreciation</b>	5,683	(881)	4,802	0	4,802		4,802
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	8,027	420	8,447	(761)	7,686	655	8,340
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$163,158</u>		<u>\$163,158</u>		<u>\$163,158</u>		<u>\$163,158</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$107,152	\$490	\$107,642	\$0	\$107,642		\$107,642
<b>3 Depreciation</b>	16,544	(3,925)	12,619	0	12,619		12,619
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	10,645	737	11,382	(1,492)	9,890	1,342	11,232
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$201,238</u>		<u>\$201,238</u>		<u>\$201,238</u>		<u>\$201,238</u>
<b>10 Rate of Return</b>	<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>



<b>AUF/Valencia Terrace</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.70	\$11.85	\$20.36	\$13.07
3/4"	\$14.57	\$17.79	\$30.54	\$19.63
1"	\$24.27	\$29.63	\$50.91	\$32.69
1-1/2"	\$48.51	\$59.23	\$101.81	\$65.34
2"	\$77.63	\$94.79	\$162.90	\$104.57
3"	\$155.26	\$189.57	\$325.80	\$209.14
4"	\$242.59	\$296.19	\$509.07	\$326.78
6"	\$485.19	\$592.41	\$1,018.14	\$653.57
8"	\$776.30	\$947.85	\$1,629.02	\$1,045.70
10"	\$1,115.92	\$1,362.52	\$2,341.72	\$1,503.18
Gallonage Charge, per 1,000 Gallons				
Residential				
Block 1	\$2.10	\$2.56	\$3.41	\$2.83
Block 2	-	-	\$4.26	-
General Service and Multi-Family	\$2.10	\$2.56	\$3.41	\$2.83
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.45	\$7.88	\$40.73	\$8.69
3"	\$12.95	\$15.81	\$81.45	\$17.44
4"	\$20.22	\$24.69	\$127.27	\$27.24
6"	\$40.43	\$49.37	\$254.54	\$54.46
8"	\$64.69	\$78.99	\$407.26	\$87.14
10"	\$92.99	\$113.54	\$585.43	\$125.26
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$16.00	\$19.53	\$30.59	\$21.55
5,000 Gallons	\$20.20	\$24.65	\$37.41	\$27.21
10,000 Gallons	\$30.70	\$37.45	\$57.86	\$41.35

**AUF/Valencia Terrace  
Wastewater Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-B  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.15	\$20.82	\$21.62	\$23.02
3/4"	\$16.15	\$20.82	\$32.43	\$23.02
1"	\$16.15	\$20.82	\$54.05	\$23.02
1-1/2"	\$16.15	\$20.82	\$108.09	\$23.02
2"	\$16.15	\$20.82	\$172.95	\$23.02
3"	\$16.15	\$20.82	\$345.89	\$23.02
4"	\$16.15	\$20.82	\$540.46	\$23.02
6"	\$16.15	\$20.82	\$1,080.91	\$23.02
8"	\$16.15	\$20.82	\$1,729.46	\$23.02
10"	\$16.15	\$20.82	\$2,486.10	\$23.02
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$3.27	\$4.21	\$7.50	\$4.66
Residential Flat Rate	\$28.68	\$36.96	\$45.40	\$40.87
<b><u>General Service and Mutli-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$16.15	\$20.82	\$21.62	\$23.02
3/4"	\$24.19	\$31.17	\$32.43	\$34.48
1"	\$40.35	\$52.00	\$54.05	\$57.51
1-1/2"	\$80.67	\$103.95	\$108.09	\$114.97
2"	\$129.06	\$166.31	\$172.95	\$183.93
3"	\$258.12	\$332.63	\$345.89	\$367.87
4"	\$403.30	\$519.72	\$540.46	\$574.78
6"	\$806.61	\$1,039.44	\$1,080.91	\$1,149.57
8"	\$1,290.57	\$1,663.11	\$1,729.46	\$1,839.31
10"	\$1,855.19	\$2,390.71	\$2,486.10	\$2,644.00
Gallonge Charge, per 1,000 Gallons	\$3.92	\$5.06	\$9.00	\$5.59
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$25.96	\$33.45	\$44.12	\$37.00
5,000 Gallons	\$32.50	\$41.87	\$59.12	\$46.32
10,000 Gallons	\$35.77	\$46.08	\$66.62	\$50.98
(Wastewater Gallonge 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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$131,862</u></b>	<b><u>\$0</u></b>	<b><u>\$131,862</u></b>	<b><u>\$0</u></b>	<b><u>\$131,862</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$66,987</u>		<u>\$66,987</u>		<u>\$66,987</u>		<u>\$66,987</u>
10 <b>Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$43,421	\$281	\$43,702	\$0	\$43,702		\$43,702
<b>3 Depreciation</b>	5,423	(134)	5,289	0	5,289		5,289
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	5,122	813	5,935	(855)	5,080	731	5,810
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$131,862</u>		<u>\$131,862</u>		<u>\$131,862</u>		<u>\$131,862</u>
<b>10 Rate of Return</b>	<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>

<b>AUF/Venetian Village</b>		<b>Schedule No. 4-A</b>		
<b>Water Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates</b>	<b>Utility</b>	<b>Utility</b>	<b>Staff</b>
	<b>Effective</b>	<b>Requested</b>	<b>Requested</b>	<b>Recomm.</b>
	<b>12/31/2005</b>	<b>Interim</b>	<b>Final</b>	<b>Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.08	\$11.90	\$23.67	\$13.58
3/4"	\$15.13	\$17.87	\$35.51	\$20.38
1"	\$25.20	\$29.76	\$59.18	\$33.95
1-1/2"	\$50.41	\$59.54	\$118.36	\$67.90
2"	\$80.65	\$95.26	\$189.37	\$108.64
3"	\$161.32	\$190.52	\$378.75	\$217.30
4"	\$252.05	\$297.68	\$591.80	\$339.52
6"	\$504.10	\$595.37	\$1,183.59	\$679.04
8"	\$806.55	\$952.58	\$1,893.75	\$1,086.45
10"	\$1,159.43	\$1,369.36	\$2,722.26	\$1,561.79
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$3.81	\$4.50	\$3.39	\$5.13
Block 2	-	-	\$4.24	-
General Service and Multi-Family	\$3.81	\$4.50	\$3.39	\$5.13
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.73	\$7.95	\$47.34	\$9.07
3"	\$13.44	\$15.87	\$94.69	\$18.10
4"	\$21.00	\$24.80	\$147.95	\$28.29
6"	\$42.00	\$49.61	\$295.90	\$56.58
8"	\$67.21	\$79.38	\$473.44	\$90.53
10"	\$96.62	\$114.11	\$680.57	\$130.15
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$21.51	\$25.40	\$33.84	\$28.97
5,000 Gallons	\$29.13	\$34.40	\$40.62	\$39.24
10,000 Gallons	\$48.18	\$56.90	\$60.97	\$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	Staff Recomm. Interim
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.27	\$28.26	\$45.86	\$28.89
3/4"	\$20.27	\$28.26	\$68.79	\$28.89
1"	\$20.27	\$28.26	\$114.66	\$28.89
1-1/2"	\$20.27	\$28.26	\$229.32	\$28.89
2"	\$20.27	\$28.26	\$366.90	\$28.89
3"	\$20.27	\$28.26	\$733.81	\$28.89
4"	\$20.27	\$28.26	\$1,146.58	\$28.89
6"	\$20.27	\$28.26	\$2,293.15	\$28.89
8"	\$20.27	\$28.26	\$3,669.05	\$28.89
10"	\$20.27	\$28.26	\$5,274.26	\$28.89
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$5.92	\$8.25	\$14.32	\$8.44
Residential Flat Rate	\$44.84	\$62.52	\$96.31	\$63.91
<b><u>General Service and Mutli-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$20.27	\$28.26	\$45.86	\$28.89
3/4"	\$30.39	\$42.38	\$68.79	\$43.31
1"	\$50.66	\$70.63	\$114.66	\$72.20
1-1/2"	\$101.32	\$141.27	\$229.32	\$144.40
2"	\$162.08	\$225.98	\$366.90	\$230.99
3"	\$324.21	\$452.03	\$733.81	\$462.06
4"	\$506.57	\$706.27	\$1,146.58	\$721.96
6"	\$1,013.14	\$1,412.55	\$2,293.15	\$1,443.92
8"	\$1,621.00	\$2,260.05	\$3,669.05	\$2,310.23
10"	\$2,330.19	\$3,248.82	\$5,274.26	\$3,320.96
Gallage Charge, per 1,000 Gallons	\$7.10	\$9.89	\$17.18	\$10.12
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$38.03	\$53.01	\$88.82	\$54.20
5,000 Gallons	\$49.87	\$69.51	\$117.46	\$71.07
10,000 Gallons	\$55.79	\$77.76	\$131.78	\$79.51
(Wastewater Gallage Cap - 6,000 Gallons)				

**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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$155,916</u></b>	<b><u>\$0</u></b>	<b><u>\$155,916</u></b>	<b><u>\$0</u></b>	<b><u>\$155,916</u></b>

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	Staff Adjust- ments	Staff 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>
<b>8 Rate Base</b>	<b><u>\$200,400</u></b>	<b><u>\$0</u></b>	<b><u>\$200,400</u></b>	<b><u>\$0</u></b>	<b><u>\$200,400</u></b>

**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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$155,916</u>		<u>\$155,916</u>		<u>\$155,916</u>		<u>\$155,916</u>
<b>10 Rate of Return</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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 <b>Total Operating Expense</b>	<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 <b>Operating Income</b>	<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 <b>Rate Base</b>	<u>\$200,400</u>		<u>\$200,400</u>		<u>\$200,400</u>		<u>\$200,400</u>
10 <b>Rate of Return</b>	<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 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	Staff Recomm. Interim
<b>Residential</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.85	\$19.60	\$41.72	\$18.98
3/4"	\$12.85	\$19.60	\$62.58	\$18.98
1"	\$32.12	\$48.99	\$104.30	\$47.44
1-1/2"	\$64.23	\$97.97	\$208.60	\$94.86
2"	\$102.77	\$156.77	\$333.76	\$151.78
3"	\$205.55	\$313.55	\$667.53	\$303.57
4"	\$321.20	\$489.95	\$1,043.01	\$474.37
6"	\$1,027.74	\$1,567.71	\$2,086.02	\$1,517.84
8"	-	-	\$3,337.63	-
10"	-	-	\$4,797.85	-
Gallage Charge, per 1,000 Gallons				
Residential	\$2.49	\$3.79	-	\$3.68
Block 1	-	-	\$3.90	-
Block 2	-	-	\$4.87	-
<b>General Service</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$12.85	\$19.60	\$41.72	\$18.98
3/4"	\$12.85	\$19.60	\$62.58	\$18.98
1"	\$32.12	\$48.99	\$104.30	\$47.44
1-1/2"	\$64.23	\$97.97	\$208.60	\$94.86
2"	\$102.77	\$156.77	\$333.76	\$151.78
3"	\$205.55	\$313.55	\$667.53	\$303.57
4"	\$321.20	\$489.95	\$1,043.01	\$474.37
6"	-	\$1,567.71	\$2,086.02	-
8"	\$1,027.74	-	\$3,337.63	\$1,517.84
10"	-	-	\$4,797.85	-
Gallage Charge, per 1,000 Gallons				
	\$2.49	\$3.79	\$3.90	\$3.68
<b>Multi-Family</b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$41.72	-
3/4"	-	-	\$62.58	-
1"	-	-	\$104.30	-
1-1/2"	-	-	\$208.60	-
2"	-	-	\$333.76	-
3"	-	-	\$667.53	-
4"	-	-	\$1,043.01	-
6"	-	-	\$2,086.02	-
8"	-	-	\$3,337.63	-
10"	-	-	\$4,797.85	-
Gallage Charge, per 1,000 Gallons				
	-	-	\$3.90	-
<b>Private Fire Protection</b>				
Base Facility Charge by Meter Size:				
2"	-	-	83.44	-
3"	-	-	166.88	-
4"	-	-	260.75	-
6"	-	-	521.51	-
8"	-	-	834.41	-
10"	-	-	1199.46	-
<b>Typical Residential Bills 5/8" x 3/4" Meter</b>				
3,000 Gallons	\$20.32	\$30.97	\$53.42	\$30.01
5,000 Gallons	\$25.30	\$38.55	\$61.22	\$37.36
10,000 Gallons	\$37.75	\$57.50	\$84.60	\$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	Staff Recomm. Interim
<b><u>Residential</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	-	-	\$143.24	-
3/4"	-	-	\$214.86	-
1"	-	-	\$358.11	-
1-1/2"	-	-	\$716.21	-
2"	-	-	\$1,145.94	-
3"	-	-	\$2,291.89	-
4"	-	-	\$3,581.07	-
6"	-	-	\$7,162.15	-
8"	-	-	\$11,459.44	-
10"	-	-	\$16,472.94	-
Gallage Charge, per 1,000 gallons (6,000 gallon cap)	-	-	\$4.89	-
Residential Flat Rate	-	-	\$300.80	-
<b><u>General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$42.33	\$41.79	\$143.24	\$40.61
3/4"	\$42.33	\$41.79	\$214.86	\$40.61
1"	\$105.80	\$104.47	\$358.11	\$101.50
1-1/2"	\$211.60	\$208.92	\$716.21	\$203.00
2"	\$338.55	\$334.27	\$1,145.94	\$324.79
3"	\$677.11	\$668.53	\$2,291.89	\$649.60
4"	\$1,057.98	\$1,044.60	\$3,581.07	\$1,014.99
6"	\$3,385.55	\$3,342.65	\$7,162.15	\$3,247.99
8"	-	-	\$11,459.44	-
10"	-	-	\$16,472.94	-
Gallage Charge, per 1,000 Gallons	\$3.85	\$3.80	\$5.87	\$3.69
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	-	-	\$157.91	-
5,000 Gallons	-	-	\$167.69	-
10,000 Gallons	-	-	\$172.58	-
(Wastewater Gallage 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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$131,520</u></b>	<b><u>\$0</u></b>	<b><u>\$131,520</u></b>	<b><u>(\$11,362)</u></b>	<b><u>\$120,158</u></b>

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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>\$9 Rate Base</b>	<u>\$131,520</u>		<u>\$131,520</u>		<u>\$120,158</u>		<u>\$120,158</u>
<b>10 Rate of Return</b>	<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>	<u>N/A</u>
<u>Depreciation Expense - Net</u>		
To remove net depreciation on non-U&U adjustment above.	<u>(\$596)</u>	<u>N/A</u>
<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>	<u>N/A</u>
Total	<u>(\$1,563)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$10,141)</u>	<u>N/A</u>

**AUF/Welaka-Saratoga Harbour  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.05	\$16.59	\$35.00	\$13.54
3/4"	\$15.09	\$24.91	\$52.50	\$20.33
1"	\$25.14	\$41.51	\$87.50	\$33.86
1-1/2"	\$50.31	\$83.05	\$175.00	\$67.77
2"	\$80.46	\$132.84	\$280.00	\$108.38
3"	\$160.90	\$265.66	\$560.00	\$216.74
4"	\$251.41	\$415.08	\$875.00	\$338.66
6"	\$502.85	\$830.21	\$1,749.99	\$677.36
8"	\$804.95	\$1,328.32	\$2,799.99	\$1,084.30
10"	\$1,156.93	\$1,909.45	\$4,024.98	\$1,558.43
Gallonge Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.56	\$7.53	\$7.34	\$6.14
Block 2	-	-	\$9.17	-
General Service and Multi-Family	\$4.56	\$7.53	\$7.34	\$6.14
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.72	\$11.10	\$70.00	\$9.05
3"	\$13.41	\$22.14	\$140.00	\$18.06
4"	\$20.96	\$34.60	\$218.75	\$28.23
6"	\$41.91	\$69.20	\$437.50	\$56.45
8"	\$67.04	\$110.68	\$700.00	\$90.31
10"	\$96.39	\$159.13	\$1,006.25	\$129.84
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$23.73	\$39.18	\$57.02	\$31.97
5,000 Gallons	\$32.85	\$54.24	\$71.70	\$44.25
10,000 Gallons	\$55.65	\$91.89	\$115.72	\$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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<b><u>\$53,039</u></b>	<b><u>\$0</u></b>	<b><u>\$53,039</u></b>	<b><u>\$0</u></b>	<b><u>\$53,039</u></b>

**AUF/Wootens  
Statement of Water Operations  
Interim Test Year Ended 12/31/05**

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

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<u>6,555</u>	<u>18,466</u>	<u>25,021</u>	<u>(18,466)</u>	<u>6,555</u>	<u>17,289</u> 263.76%	<u>23,844</u>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	13,586	273	13,859	0	13,859		13,859
<b>3 Depreciation</b>	2,674	(14)	2,660	0	2,660		2,660
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	1,819	821	2,640	(831)	1,809	778	2,587
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>53,039</u>		<u>53,039</u>		<u>53,039</u>		<u>53,039</u>
<b>10 Rate of Return</b>	<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**  
**Water Monthly Service Rates**  
**Interim Test Year Ended 12/31/05**

**Schedule No. 4-A**  
**Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$9.14	\$35.82	\$77.87	\$12.31
3/4"	\$13.70	\$53.72	\$116.81	\$18.45
1"	\$22.85	\$89.58	\$194.68	\$30.78
1-1/2"	\$45.66	\$179.00	\$389.36	\$61.51
2"	\$73.08	\$286.48	\$622.97	\$98.44
3"	\$146.15	\$572.97	\$1,245.94	\$196.87
4"	\$228.37	\$895.31	\$1,946.78	\$307.62
6"	\$456.74	\$1,790.58	\$3,893.55	\$615.25
8"	\$730.78	\$2,864.92	\$6,229.68	\$984.39
10"	\$1,050.51	\$4,118.38	\$8,955.17	\$1,415.07
Gallonage Charge, per 1,000 Gallons				
Residential Service				
Block 1	\$4.67	\$18.29	\$25.67	\$6.29
Block 2	-	-	\$32.09	-
General Service and Multi-Family	\$4.67	\$18.29	\$25.67	\$6.29
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$6.10	\$23.90	\$155.74	\$8.22
3"	\$12.17	\$47.73	\$311.49	\$16.39
4"	\$19.04	\$74.63	\$486.70	\$25.65
6"	\$38.07	\$149.26	\$973.39	\$51.28
8"	\$60.89	\$238.72	\$1,557.42	\$82.02
	87.54	\$343.20	\$2,238.79	\$117.92
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$23.15	\$90.69	\$154.88	\$31.16
5,000 Gallons	\$32.49	\$127.27	\$206.22	\$43.74
10,000 Gallons	\$55.84	\$218.72	\$360.25	\$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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>
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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff 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 <b>Rate Base</b>	<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	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$98,719	\$1,022	\$99,741	\$0	\$99,741		\$99,741
<b>3 Depreciation</b>	5,803	0	5,803	0	5,803		5,803
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	9,421	3,113	12,534	(3,115)	9,419	2,940	12,359
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$257,264</u>		<u>\$257,264</u>		<u>\$257,264</u>		<u>\$257,264</u>
<b>10 Rate of Return</b>	<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**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Utility Adjust- ments</b>	<b>Adjusted Test Year Per Utility</b>	<b>Staff Adjust- ments</b>	<b>Staff Adjusted Test Year</b>	<b>Revenue Increase</b>	<b>Revenue Requirement</b>
<b>1 Operating Revenues:</b>	<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>
<b>Operating Expenses</b>							
<b>2 Operation &amp; Maintenance</b>	\$111,699	\$287	\$111,986	\$0	\$111,986		\$111,986
<b>3 Depreciation</b>	9,220	0	9,220	0	9,220		9,220
<b>4 Amortization</b>	0	0	0	0	0		0
<b>5 Taxes Other Than Income</b>	10,820	874	11,694	(874)	10,820	741	11,560
<b>6 Income Taxes</b>	<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>
<b>7 Total Operating Expense</b>	<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>
<b>8 Operating Income</b>	<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>
<b>9 Rate Base</b>	<u>\$220,190</u>		<u>\$220,190</u>		<u>\$220,190</u>		<u>\$220,190</u>
<b>10 Rate of Return</b>	<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  
Water Monthly Service Rates  
Interim Test Year Ended 12/31/05**

**Schedule No. 4-A  
Docket No. 060368-WS**

	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential, General Service and Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.18	\$12.15	\$16.65	\$6.53
3/4"	\$9.28	\$18.27	\$24.97	\$9.63
1"	\$15.45	\$30.40	\$41.62	\$15.80
1-1/2"	\$30.89	\$60.77	\$83.23	\$31.24
2"	\$49.43	\$97.27	\$133.17	\$49.78
3"	\$98.85	\$194.49	\$266.35	\$99.20
4"	\$154.46	\$303.93	\$416.17	\$154.81
6"	\$308.91	\$607.82	\$832.34	\$309.26
8"	\$494.26	\$972.53	\$1,331.74	\$494.61
10"	\$710.50	\$1,398.00	\$1,914.37	\$710.85
Gallorage Charge, per 1,000 Gallons				
Residential				
Block 1	\$4.93	\$9.70	\$11.32	\$5.28
Block 2	-	-	\$14.15	-
General Service and Multi-Family	\$4.93	\$9.70	\$11.32	\$5.28
<b><u>Private Fire Protection</u></b>				
Base Facility Charge by Meter Size:				
2"	\$4.12	\$8.10	\$33.29	\$4.47
3"	\$8.23	\$16.20	\$66.59	\$8.58
4"	\$12.89	\$25.36	\$104.04	\$13.24
6"	\$25.73	\$50.63	\$208.09	\$26.08
8"	\$41.20	\$81.06	\$322.94	\$41.55
10"	\$59.21	\$116.50	\$478.59	\$59.56
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$20.97	\$41.25	\$50.61	\$22.36
5,000 Gallons	\$30.83	\$60.65	\$73.25	\$32.91
10,000 Gallons	\$55.48	\$109.15	\$141.17	\$59.30

<b>AUF/Zephyr Shores</b>		<b>Schedule No. 4-B</b>		
<b>Wastewater Monthly Service Rates</b>		<b>Docket No. 060368-WS</b>		
<b>Interim Test Year Ended 12/31/05</b>				
	<b>Rates Effective 12/31/2005</b>	<b>Utility Requested Interim</b>	<b>Utility Requested Final</b>	<b>Staff Recomm. Interim</b>
<b><u>Residential</u></b>				
Base Facility Charge All Meter Sizes:				
5/8" x 3/4"	\$11.29	\$13.02	\$14.92	\$16.09
3/4"	\$11.29	\$13.02	\$22.38	\$16.09
1"	\$11.29	\$13.02	\$37.31	\$16.09
1-1/2"	\$11.29	\$13.02	\$74.61	\$16.09
2"	\$11.29	\$13.02	\$119.38	\$16.09
3"	\$11.29	\$13.02	\$238.77	\$16.09
4"	\$11.29	\$13.02	\$373.07	\$16.09
6"	\$11.29	\$13.02	\$746.15	\$16.09
8"	\$11.29	\$13.02	\$1,193.83	\$16.09
10"	\$11.29	\$13.02	\$1,716.14	\$16.09
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)				
	\$9.45	\$10.90	\$11.45	\$13.47
Residential Flat Rate	\$27.38	\$31.58	\$31.34	\$39.02
<b><u>General Service &amp; Multi-Family</u></b>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$11.29	\$13.02	\$14.92	\$16.09
3/4"	\$16.93	\$19.52	\$22.38	\$24.13
1"	\$28.22	\$32.55	\$37.31	\$40.22
1-1/2"	\$56.42	\$65.07	\$74.61	\$80.41
2"	\$90.29	\$104.13	\$119.38	\$128.68
3"	\$180.58	\$208.26	\$238.77	\$257.36
4"	\$282.16	\$325.41	\$373.07	\$402.13
6"	\$564.30	\$650.78	\$746.15	\$804.23
8"	\$902.90	\$1,041.27	\$1,193.83	\$1,286.80
10"	\$1,297.90	\$1,496.81	\$1,716.14	\$1,849.75
Gallonge Charge, per 1,000 Gallons				
	\$11.36	\$13.10	\$13.74	\$16.19
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>				
3,000 Gallons	\$39.64	\$45.72	\$49.27	\$56.49
5,000 Gallons	\$58.54	\$67.52	\$72.17	\$83.43
10,000 Gallons	\$67.99	\$78.42	\$83.62	\$96.90
(Wastewater Gallonge Cap - 6,000 Gallons)				