

State of Florida



Public Service Commission

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RECEIVED-FPSC
COMMISSION CLERK

DATE: July 18, 2008

TO: Office of Commission Clerk (Cole)

FROM: Division of Economic Regulation (Fletcher, Billings, Bruce, Bulecza-Banks, Deason, Hall, Hudson, Kyle, Lingo, Maurey, Mouring, Roberts, Springer, Stallcup, Wright)
Office of the General Counsel (Jaeger, Fleming, Klancke, Saylor)

RE: Docket No. 080121-WS – Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

AGENDA: 07/29/08 – Regular Agenda – Decision on Interim Rates – Participation is at the discretion of the Commission

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Edgar

CRITICAL DATES: 07/29/08 (60-Day Suspension Date – As Extended by the Utility)

SPECIAL INSTRUCTIONS: None

FILE NAME AND LOCATION: S:\PSC\ECR\WP\080121.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-two certificated service areas (57 water and 25 wastewater systems) in 16 counties. As a result of a 2004 corporate reorganization, AUF became the sole shareholder of the eighty-two Florida Commission-regulated water and wastewater systems that are the subject of this rate case application. In

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2007, the Utility recorded total regulated operating revenues of \$5,456,559 and \$3,093,735 for water and wastewater, respectively. AUF reported regulated net operating losses for 2007 of (\$304,033) for water and (\$502,259) for wastewater. In 2007, AUF had 16,964 and 6,653 respective water and wastewater customers for its regulated systems.

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.¹ 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 ²	November 18, 1993
ARREDONDO ESTATES/FARMS	PSC-96-0728-FOF-WS ³	May 30, 1996
RAVENSWOOD	PSC-96-1409-FOF-WU ⁴	November 20, 1996
THE WOODS	PSC-97-0312-FOF-WS ⁵	March 24, 1997
HAINES CREEK	PSC-97-0375-FOF-WU ⁶	April 7, 1997
LAKE OSBORNE ESTATES	PSC-97-1149-FOF-WU ⁷	September 30, 1997
SOUTH SEAS	PSC-99-1910-PAA-SU ⁸	September 27, 1999
OCALA OAKS	PSC-99-1925-PAA-WU ⁹	September 28, 1999

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

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

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

⁴ 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.

⁵ 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.

⁶ 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.

⁷ 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.

⁸ 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.

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

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

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, 2006,¹³ 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. That case was assigned Docket No. 060368-WS. On July 31, 2007, the Office of Public Counsel (OPC) and the Attorney General (AG) filed a Joint Motion to Dismiss the rate case.¹⁴ AUF timely filed its Response in opposition thereto on August 10, 2007. On August 16, 2007, the Commission staff filed a recommendation to grant the Joint Motion to Dismiss for the reasons stated therein and for additional reasons warranting the dismissal of AUF's request for an increase in water and wastewater rates.¹⁵

¹⁰ 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.

¹¹ 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.

¹² 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.

¹³ 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.

¹⁴ OPC and AG argued that AUF's MFRs regarding its operating expenses were irreparably flawed; that the Utility failed to provide sufficient or timely supporting documentation in response to discovery and audit requests to support its rate request; and failed to fully comply with two orders compelling discovery responses by dates certain.

¹⁵ Staff recommended that, in addition to the reasons set forth in the Joint Motion to Dismiss, AUF's rate case should be dismissed because the MFRs were irreparably flawed with respect to projected plant additions and engineering data; because AUF failed to provide sufficient documentation regarding the historical number of bills rendered or the number of gallons sold during either the 2005 test year or during 2006, its 2005 and 2006 gallons data was irreparably flawed; and AUF failed to support its 2006 and 2007 billing determinants projections.

On August 27, 2007, AUF filed a Notice of Voluntary Dismissal of the rate case without prejudice, including its application for interim and final rates, its request for increased service availability charges, and its request for approval of AFPI charges. On that same date, AUF filed an agreement between AUF, OPC, and the AG (collectively referred to as "Parties") on the proposed resolution and disposition of the issues contained in the staff recommendation. At its August 28, 2007, Agenda Conference, the Commission acknowledged AUF's notice of voluntary dismissal resulting in a return to the rates and charges in effect prior to the implementation of interim rates and in the refund of interim rates with interest. The Commission also approved the Parties' agreement for the Utility's proposed resolution and disposition of the remaining other issues contained in staff's recommendation.¹⁶

On May 22, 2008, AUF filed an application for approval of interim and final water and wastewater rate increases. By letter dated June 20, 2008, the Commission staff advised AUF that its Minimum Filing Requirements (MFRs) had several deficiencies. The deadline to correct those deficiencies is July 21, 2008. To date, the official date of filing has not been established.

The Utility's application for increased final water and wastewater rates is based on the historical twelve-month period ended December 31, 2007, with requested adjustment for pro forma plant and operating expenses. In its filing, the Utility states that the rate increase is necessary because the Utility did not earn a fair and reasonable rate of return on its investment. AUF's requested final rate increase would result in additional operating revenues of \$4,518,358 for water and \$3,856,180 for wastewater.

AUF's interim request was based on a historical test year ended December 31, 2007. The Utility-requested interim rates would produce additional revenues of \$2,946,615 for water operations and \$2,983,934 for wastewater operations. For interim rate purposes, AUF is requesting that the interim rate increase be capped at approximately the level of the final rates for the requested consolidated rate structure. For those systems that are capped and for which the Utility would actually collect less in interim rates than it was entitled, AUF requests that the difference over the term of the interim rates be recognized as a regulatory asset to be recovered over a period of two years once final rates are determined. The Utility states that it would neither seek to recover interest on this deferred recovery, nor have this amount included in the calculation of working capital.

On June 10, 2008, Lake Suzy Utility, Inc. d/b/a Aqua Utilities Florida, Inc. (Lake Suzy) filed a Petition for Leave to Intervene in the instant case. On the same day, Lake Suzy and AUF filed a joint application for acknowledgement of a corporate reorganization and approval of name change on Certificate Nos. 599-W and 514-S in Desoto and Charlotte Counties from Lake Suzy to AUF. By Order No. PSC-08-0443-FOF-WS, issued July 10, 2008, the Commission approved Lake Suzy and AUF's joint application for a corporate reorganization and approval of name change on Certificate Nos. 599-W and 514-S in Desoto and Charlotte Counties from Lake

¹⁶ See Order No. PSC-07-0773-FOF-WS, issued September 24, 2007, in Docket No. 060368-WS, In re: Application for increase in water and wastewater rates in Alachua, Brevard, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

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Suzy to AUF.¹⁷ Because Lake Suzy is now included in AUF, staff believes that the Petition for Leave to Intervene is moot.

The original 60-day statutory deadline for the Commission to suspend the Utility's requested final rates was July 21, 2008. However, by letter dated June 10, 2008, AUF agreed to extend the statutory time frame by which the Commission is required to suspend the Utility's final requested rates and to address AUF's interim rate request through July 29, 2008. 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, Florida Statutes (F.S.).

¹⁷ In Docket No. 080311-WS, In re: Joint application for acknowledgement of corporate reorganization and request for approval of name change on Certificate 599-W and 514-S in Desoto and Charlotte Counties from Lake Suzy Utilities, Inc. d/b/a Aqua Utilities Florida, Inc. to Aqua Utilities Florida, Inc.

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 inspections 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 the Commission's approve the Utility's capped interim rate methodology?

Recommendation: Yes. As discussed in the case background, the Utility's has proposed to cap interim rates at approximately the level of the final rates for the requested consolidated rate structure. Delaying full implementation of the interim increase and extending the payment period without interest will benefit some customers and cause no harm to others. Some customers would receive the benefit of having to pay interim rates at a much later date without interest (and over a two-year period) and would not be subjected to what could have been a significantly larger initial interim rate increase. (Fletcher, Jaeger)

Staff Analysis: In its application for increased final rates, the Utility is requesting a consolidated rate structure for its 57 water systems and 25 wastewater systems. For interim rate purposes, AUF is requesting that the interim rate increase be capped at approximately the level of the final rates for the requested consolidated rate structure. For those systems that are capped, and for which the Utility would actually collect less in interim rates than it was entitled, AUF requests that the difference over the term of the interim rates be recognized as a regulatory asset to be recovered over a period of two years once final rates are determined. The Utility states that it would neither seek to recover interest on this deferred recovery, nor have this amount included in the calculation of working capital.

A regulatory asset typically involves a cost incurred by a regulated utility that would normally be expensed currently but for an action by the regulator or legislature to defer the cost as an asset to the balance sheet. This allows a utility to amortize the regulatory asset over a period greater than one year. For example, unamortized rate case expense in the water and wastewater industry is a regulatory asset. Normally, the costs of a rate case would be expensed when they are incurred. However, Section 367.0816, F.S., requires that water and wastewater utilities amortize rate case expense over a four year period, thus creating a regulatory asset. The Commission's approval to defer entitled revenues and amortize the recovery of those revenues over a period greater than one year can also create a regulatory asset.

Statement of Financial Accounting Standards 71 allows regulated companies to defer costs and create regulatory assets, provided that it is probable that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes. To create a regulatory asset or liability, a regulated utility must have the approval of its regulator. This concept of deferral accounting allows utilities to defer costs due to events beyond their control and seek recovery through rates at a later time. The alternative would be for a utility to seek a rate case each time it experiences an exogenous event.

Staff believes that this request is reasonable and is consistent with the interim rate statute. In approving interim rates pursuant to Section 367.082, F.S., it has been the Commission's practice to require the Utility's current rate structure at the time of the interim rate request be used in setting interim rates.¹⁸ In setting interim rates, staff would use the current rate structure

¹⁸ See Order No. PSC-96-1388-FOF-WS, issued November 19, 1996, in Docket No. 960451-WS, In re: Application for a rate increase in Duval, Nassau, and St. Johns Counties by United Water Florida; and Order No. PSC-96-0170-FOF-WS, issued February 6, 1996, in Docket No. 951027-WS, In re: Application for a rate increase in Highlands County by Lake Placid Utilities, Inc.

of each system for the collection of the interim revenues up to the cap. The issue in the final determination of rates would be who would have to pay the regulatory asset (or deferred interim revenues), if it was ultimately determined that the Utility was entitled to those revenues when it first applied for interim rates. If the Commission determines that the deferred interim revenues should be recovered from each individual system, then those customers would be in no worse position than they would have been if they were charged the uncapped interim rates. Moreover, those customers would receive the benefit of having to pay a portion of the uncapped rates at a much later date without interest (and over a two-year period) and would not be subjected to what could have been a significantly larger initial interim rate increase.

As discussed in Issue 4, staff is recommending the respective system interim rates should be the lower of staff's uncapped calculated rates or the Utility's capped rates as shown on Schedules 4-A and 4-B. Attachment A reflects staff's calculation of the total regulatory asset on an annual basis of \$233,858 for water and \$674,128 for wastewater.

Issue 3: Should any interim revenue increase be approved?

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

Staff Analysis: AUF requested interim rates designed to generate additional revenues of \$2,946,615 for water operations and \$2,978,897 for wastewater operations. The combined increase in water and wastewater operations of \$5,925,512 results in total combined water and wastewater revenues on an interim basis of \$14,934,895.

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 eight 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.

Schedule 3-C reflects adjustments to remove the requested revenue increase or decrease, and the associated regulatory assessment fees and income taxes provision resulting from staff's recommended capital structure. As discussed in greater detail later, staff has made adjustments to remove certain Operation and Maintenance (O&M) expenses which are pro forma in nature.

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

Based on staff's review the Utility's filing and the Commission's prior orders for AUF's respective water and wastewater systems, staff recommends no adjustments are necessary. Staff recommended rate base for each water and wastewater systems are reflected on Schedules 2-A and 2-B, respectively.

COST OF CAPITAL

In its MFRs, AUF has proposed different overall cost of capital rates for its respective water and wastewater based on a 13-month average capital structure as of December 31, 2007. AUF's investor sources of capital are 37.7 percent long-term debt and 62.3 percent common equity. According to its MFR Schedules D-2, D-7, and C-6, the Utility included the specific amounts of each system's customer deposits and accumulated deferred income taxes (ADITs). AUF derived the long-term debt and common equity amounts for each system by subtracting the specific amounts for customer deposits and ADITs from its respective system rate bases and then prorating, the incremental difference to long-term debt and common equity.

In its interim request, AUF used a 9.25 percent ROE, which is the minimum of the range of the Commission's current leverage formula approved in Order No. PSC-06-0476-PAA-WS.¹⁹ Section 367.082(5)(b)3., F.S., states that in calculating an interim increase, the minimum of the range of the last authorized ROE shall be used. However, the ROE authorized in the last rate case should not be used in this instance because the ROE does not survive a transfer.²⁰ As approved in Order No. PSC-06-0973-FOF-WS, p.5, "Through these mergers and transfers, all Commission-regulated water and wastewater assets in Florida owned by Aqua America have now been consolidated and segregated under its Florida subsidiary corporation, Aqua Utilities FL, as was the intent of the reorganization." AUF is a wholly-owned subsidiary of its parent company, Aqua America, Inc. 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 AUF 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 AUF level (approximately 37.7 percent debt and 62.3 percent equity). The Utility's capital structure was then reconciled with staff's recommended total rate base for AUF's regulated water and wastewater systems.

¹⁹ See Order No. PSC-07-0472-PAA-WS, issued June 1, 2007, in Docket No. 070006-WS, In re: Water and Wastewater industry annual establishment of authorized range of return on common equity for water and wastewater utilities pursuant to Section 367.081(4)(f), F.S.

²⁰ See Order 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.

For the systems that AUF requested an interim increase, staff used the 9.25 percent 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 in accordance with the interim statute. 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 11.25 percent, 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 rate for long-term debt of 5.10 percent. 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 7.46 percent. For purposes of an interim decrease, staff's recommended weighted average cost of capital is 8.66 percent. Schedules 1-A and 1-B detail staff's recommendation.

NET OPERATING INCOME

Staff has made adjustments to remove the requested revenue increase or decrease, and the associated regulatory assessment fees and income taxes provision resulting from staff's recommended capital structure. In addition, staff believes further adjustments are necessary to the adjusted test year revenues and expenses.

First, staff reviewed the Utility's test year billing determinants contained in MFR Schedules E-2, E-3, and E-14. These billing determinants list the number of bills rendered and number of gallons sold during the test year by customer class for each of the 83 systems. The raw data for these schedules originates in AUF's billing records. MFR Schedule E-2 is an annual summarization of the number of bills and gallons sold by customer class and meter size, and together with the applicable tariffs, are used to calculate test year revenues. MFR Schedule E-3 details the number of annual bills by month and by system. MFR Schedule E-14 shows the number of test year bills for each system rendered in 1,000-gallon increments by customer class and meter size. Because each of these schedules are based upon the same billing records, there should be little, if any, discrepancy between the numbers being reported on these schedules.

In comparing the information contained in these schedules, staff discovered a systematic pattern of variation between the number of water and wastewater residential bills reported on the E-2 and E-14 Schedules, and those reported on the E-3 Schedules. Of the Utility's 83 systems, 80 of them had some form of billing determinant discrepancy, with the vast majority of customer bills being reported on MFR Schedule E-3 being greater than those reported on Schedule E-2. For the Utility's water systems, the total number of bills reported on Schedule E-3 was 5.6 percent greater than those reported on the E-2's, and 5.5 percent greater for the wastewater systems. Again, because each of these schedules should be based upon the same billing records, there should be little, if any, discrepancy between the numbers being reported on these schedules. To calculate our proposed annualized revenues, staff adjusted each system's revenues for the respective percentage difference of residential bills between Schedules E-2 and E-3. With the exception of four water and wastewater systems, the customers for the remaining 53 water systems and 21 wastewater systems will benefit from staff's recommended annualized revenue adjustments because it reduces the respective interim revenue increases and increases the respective interim decreases. Those respective percentage difference in the residential bills are shown on Attachment B.

Moreover, on MFR Schedule B-3, the Utility has made adjustments to normalize its historical interim test year O&M expenses for changes to salary & wages, contractual services – accounting, legal, management fees, other, and miscellaneous expenses. Staff believes these normalized O&M expenses are pro forma in nature. Thus, staff recommends these pro forma O&M expenses be removed for interim purposes.

REVENUE REQUIREMENT

Staff has recommended revenue requirements consistent with the calculations required by the interim statute and Commission practice. For those systems that appear to be underearning, the revenue requirements were determined using the minimum ROE limit. Consistent with the interim statute, for those systems that appear to be overearning, staff used the maximum ROE limit. Based upon recovery of actual operating expenses for the year ended December 31, 2007, and the consolidated cost of capital on an average rate base, staff recommends that the appropriate combined interim revenue requirements are \$7,518,110 and \$5,452,463, respectively for the Utility's water and wastewater systems. Attachment A reflects staff's recommended interim revenue requirements for each system.

Issue 4: What are the appropriate interim water and wastewater rates?

Recommendation: The appropriate respective system interim rates should be the lower of staff's uncapped calculated rates or the Utility's capped rates as 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), Florida Administrative Code (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, Jaeger)

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 calculated the uncapped interim water and wastewater service rates for AUF based on the 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 uncapped 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 uncapped rate increase or decrease for the non-FWSC former systems are reflected in Attachment C.

In the last rate case for FWSC, formerly Southern States Utilities, Inc., the Commission approved a capband rate structure.²¹ That order was appealed. In Southern States Utilities, Inc. v. Florida Public Service Commission, 714 So. 2d 1046 (Fla. 1st 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.

²¹ 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 uncapped 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 33.49 percent for water and 89.72 percent for wastewater. The calculation of the uncapped water and wastewater rate increases are reflected on Attachment D.

Because the interim request is based on a historical test year ending December 31, 2007, 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, 2007. In accordance with staff's recommendation in Issue 2, the respective system interim rates should be the lower of staff's uncapped calculated rates or the Utility's capped rates.

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 5: What is the appropriate security to guarantee the interim increase?

Recommendation: A corporate undertaking is an acceptable security contingent upon receipt of the written guarantee of the parent company, Aqua America, Inc. (Aqua or AAI), and written confirmation that Aqua will not assume outstanding guarantees on behalf of AAI-owned utilities in other states in excess of \$55 million (inclusive of AUF). 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 \$2,480,622. 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. (Springer, Fletcher, Hall)

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 \$2,946,615. 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 \$2,480,622. 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, to determine if AAI can support a corporate undertaking on behalf of its subsidiary. Aqua's 2007, 2006, and 2005 financial statements were used to determine the financial condition of Aqua. AAI has experienced deficient levels of liquidity during the three-year period of this analysis. However, Aqua's average equity ratio over the three-year period has averaged approximately 47 percent which is sufficient in this instance based on AAI's overall financial condition. In addition, Aqua has experienced a declining but still adequate interest coverage ratio. Finally, net income has steadily increased over the period and has been on average nineteen times greater than the requested cumulative corporate undertaking amount. AAI's financial performance has demonstrated adequate levels of profitability, interest coverage, and equity capitalization to offset the deficient liquidity position. 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 \$2,480,622 is acceptable contingent upon receipt of the written guarantee of AAI and written confirmation that Aqua will not assume outstanding guarantees on behalf of AAI-owned utilities in other states in excess of \$55 million (inclusive of AUF).

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 should provide a report by the 20th day of each month indicating the monthly and total revenue collected subject to refund. Should a

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refund be required, the refund should be with interest and undertaken in accordance with Rule 25-30.360, F.A.C.

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 6: 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. (Fletcher, Jaeger, Fleming, Klancke, Sayler)

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

ARREDONDO ESTATES/FARMS	\$175,956	\$80,644	34.47%	\$236,599	\$0	\$236,599	\$80,644	34.47%	\$0
BEECHER'S POINT	35,257	28,235	80.08%	63,492	52,994	52,994	17,737	50.31%	10,498
CARLTON VILLAGE	123,055	(33,871)	-27.53%	89,184	72,089	72,089	(50,966)	-41.42%	17,094
CHULUOTA	799,123	78,629	9.84%	877,751	0	877,751	78,629	9.84%	0
EAST LAKE HARRIS ESTATES	43,158	63,564	147.26%	106,722	99,626	99,626	56,468	130.84%	7,098
FERN TERRACE	49,791	2,051	4.12%	51,841	0	51,841	2,051	4.12%	0
FLORIDA CENTRAL COMMERCE PARK	0	0	0.00%	0	0	0	0	0.00%	0
FRIENDLY CENTER	12,268	14,311	116.65%	26,579	22,449	22,449	10,181	82.99%	4,130
GIBSONIA ESTATES	26,086	62,959	241.35%	89,045	0	89,045	62,959	241.35%	0
GRAND TERRACE	33,515	18,437	55.01%	51,952	0	51,952	18,437	55.01%	0
HAINES CREEK	22,489	15,095	67.12%	37,584	0	37,584	15,095	67.12%	0
HARMONY HOMES	30,936	13,942	45.07%	44,878	35,345	35,345	4,409	14.25%	8,533
HERMITS COVE	44,358	81,528	183.79%	125,887	116,291	116,291	71,933	162.16%	9,595
HOBBY HILLS	26,854	16,380	61.00%	43,234	0	43,234	16,380	61.00%	0
HOLIDAY HAVEN	38,487	32,522	84.50%	71,009	65,033	65,033	26,546	68.97%	5,976
IMPERIAL MOBILE TERRACE	53,763	36,453	67.80%	90,215	0	90,215	36,453	67.80%	0
INTERLACHEN LAKES ESTATES	78,727	3,077	3.91%	81,803	0	81,803	3,077	3.91%	0
J. SWIDERSKI - 48 ESTATES	30,731	17,482	56.82%	48,192	48,127	48,127	17,396	56.81%	66
J. SWIDERSKI - KINGS COVE	62,896	7,571	12.04%	70,467	0	70,467	7,571	12.04%	0
J. SWIDERSKI - SUMMIT CHASE	44,389	36,798	82.90%	81,187	80,536	80,536	36,147	81.43%	651
JASMINE LAKES	492,355	(216,539)	-43.98%	275,816	0	275,816	(216,539)	-43.98%	0
JUNGLE DEN	17,366	28,376	163.40%	45,742	44,368	44,368	27,002	155.49%	1,374
KINGSWOOD	16,642	30,383	182.56%	47,025	0	47,025	30,383	182.56%	0
LAKE GIBSON ESTATES	147,613	128,616	87.13%	276,229	0	276,229	128,616	87.13%	0
LAKE JOSEPHINE	132,112	83,059	62.87%	215,171	0	215,171	83,059	62.87%	0
LAKE OSBORNE ESTATES	117,303	174,023	148.35%	291,325	0	291,325	174,023	148.35%	0
LAKE SUZY	649,736	(272,810)	-41.99%	376,926	0	376,926	(272,810)	-41.99%	0
LEISURE LAKES	60,028	46,272	77.08%	106,300	100,132	100,132	40,104	66.81%	6,168
MORNINGVIEW	17,444	17,927	102.77%	35,371	28,755	28,755	11,311	64.84%	6,616
OAKWOOD	58,170	80,317	138.07%	138,487	0	138,487	80,317	138.07%	0
OCALA OAKS	556,523	154,779	27.81%	711,302	0	711,302	154,779	27.81%	0
ORANGE HILL / SUGAR CREEK	52,905	49,553	93.67%	102,458	0	102,458	49,553	93.67%	0
PALM PORT	36,458	14,456	39.65%	50,913	44,937	44,937	8,480	23.26%	5,976
PALM TERRACE	345,118	141,277	40.94%	486,394	0	486,394	141,277	40.94%	0
PALMS MOBILE HOME PARK	11,335	24,931	219.96%	36,266	34,354	34,354	23,020	203.09%	1,912
PARK MANOR	0	0	0.00%	0	0	0	0	0.00%	0
PICCIOLA ISLAND	54,191	(6,929)	-12.79%	47,262	0	47,262	(6,929)	-12.79%	0
PINEY WOODS	79,720	18,589	23.29%	98,288	0	98,288	18,589	23.29%	0
POMONA PARK	61,021	37,040	60.70%	98,061	0	98,061	37,040	60.70%	0
QUAIL RIDGE	46,278	(15,242)	-32.93%	31,036	24,107	24,107	(22,171)	-47.91%	6,829
RAVENSWOOD	13,226	6,102	46.14%	19,328	0	19,328	6,102	46.14%	0
RIVER GROVE	37,129	10,404	28.02%	47,533	0	47,533	10,404	28.02%	0
ROSALIE OAKS	14,860	22,925	154.27%	37,785	36,995	36,995	22,135	148.95%	790
SEBRING LAKES	17,693	68,057	384.66%	85,750	34,793	34,793	17,100	96.65%	50,957
SILVER LAKE ESTATE / WESTERN SHORES	542,668	(21,236)	-3.91%	521,432	0	521,432	(21,236)	-3.91%	0
SILVER LAKE OAKS	14,601	26,065	178.51%	40,666	34,303	34,303	19,702	134.93%	6,363
SKYCREST	54,525	319	0.59%	54,844	47,227	47,227	(7,298)	-13.38%	7,617
SOUTH SEAS	0	0	0.00%	0	0	0	0	0.00%	0
ST. JOHNS HIGHLANDS	19,820	2,952	14.89%	22,772	21,244	21,244	1,424	7.18%	1,528
STONE MOUNTAIN	4,998	7,039	140.84%	12,037	9,017	9,017	4,019	80.42%	3,020
SUNNY HILLS	273,209	(52,159)	-19.09%	221,050	197,864	197,864	(75,345)	-27.58%	23,185
TANGERINE	76,776	29,967	39.03%	106,744	0	106,744	29,967	39.03%	0
THE WOODS	26,219	37,588	143.36%	63,806	33,017	33,017	6,798	25.93%	30,789
TOMOKA	47,800	100,755	210.78%	148,556	0	148,556	100,755	210.78%	0
VALENCIA TERRACE	96,957	16,657	17.18%	113,614	0	113,614	16,657	17.18%	0
VENETIAN VILLAGE	59,772	7,031	11.76%	66,803	0	66,803	7,031	11.76%	0
VILLAGE WATER	109,973	72,362	65.80%	182,335	175,064	175,064	65,091	59.19%	7,271
WELAKA / SARATOGA HARBOUR	47,678	30,174	63.29%	77,852	71,237	71,237	23,559	49.41%	6,615
WOOTENS	6,908	21,258	307.70%	28,166	26,058	26,058	19,149	277.19%	2,108
ZEPHYR SHORES	84,014	58,886	70.09%	142,899	0	142,899	58,886	70.09%	0
TOTAL	\$8,232,982	\$1,518,987	24.37%	\$7,751,969	\$1,555,963	\$7,518,110	\$1,285,128	20.62%	\$233,858

ARREDONDO ESTATES/FARMS	\$119,457	\$56,327	47.15%	\$175,785	\$0	\$175,785	\$56,327	47.15%	\$0
BEECHER'S POINT	22,053	74,125	336.12%	96,178	79,600	79,600	\$57,547	260.95%	16,578
CARLTON VILLAGE	0	0	0.00%	0	0	0	\$0	0.00%	0
CHULUOTA	438,709	680,120	155.03%	1,118,829	844,702	844,702	\$405,992	92.54%	274,127
EAST LAKE HARRIS ESTATES	0	0	0.00%	0	0	0	\$0	0.00%	0
FERN TERRACE	0	0	0.00%	0	0	0	\$0	0.00%	0
FLORIDA CENTRAL COMMERCE PARK	152,413	228,438	149.88%	380,851	302,428	302,428	\$150,015	98.43%	78,423
FRIENDLY CENTER	0	0	0.00%	0	0	0	\$0	0.00%	0
GIBSONIA ESTATES	0	0	0.00%	0	0	0	\$0	0.00%	0
GRAND TERRACE	0	0	0.00%	0	0	0	\$0	0.00%	0
HAINES CREEK	0	0	0.00%	0	0	0	\$0	0.00%	0
HARMONY HOMES	0	0	0.00%	0	0	0	\$0	0.00%	0
HERMITS COVE	0	0	0.00%	0	0	0	\$0	0.00%	0
HOBBY HILLS	0	0	0.00%	0	0	0	\$0	0.00%	0
HOLIDAY HAVEN	54,913	92,173	167.85%	147,086	114,142	114,142	\$59,229	107.86%	32,944
IMPERIAL MOBILE TERRACE	0	0	0.00%	0	0	0	\$0	0.00%	0
INTERLACHEN LAKES ESTATES	0	0	0.00%	0	0	0	\$0	0.00%	0
J. SWIDERSKI - 48 ESTATES	0	0	0.00%	0	0	0	\$0	0.00%	0
J. SWIDERSKI - KINGS COVE	74,820	12,136	16.28%	88,756	0	86,756	\$12,136	16.28%	0
J. SWIDERSKI - SUMMIT CHASE	43,340	83,317	192.24%	126,657	59,713	59,713	\$16,373	37.78%	66,944
JASMINE LAKES	404,773	334,087	82.53%	738,840	0	738,840	\$334,067	82.53%	0
JUNGLE DEN	39,023	72,425	185.60%	111,448	86,757	86,757	\$47,735	122.32%	24,691
KINGSWOOD	0	0	0.00%	0	0	0	\$0	0.00%	0
LAKE GIBSON ESTATES	112,401	458,940	408.30%	571,341	0	571,341	\$458,940	408.30%	0
LAKE JOSEPHINE	0	0	0.00%	0	0	0	\$0	0.00%	0
LAKE OSBORNE ESTATES	0	0	0.00%	0	0	0	\$0	0.00%	0
LAKE SUZY	270,835	35,405	13.07%	306,240	270,835	270,835	\$0	0.00%	35,405
LEISURE LAKES	72,709	16,625	22.87%	89,334	0	89,334	\$16,625	22.87%	0
MORNINGVIEW	21,561	20,424	94.73%	41,985	31,607	31,607	\$10,046	48.59%	10,378
OAKWOOD	0	0	0.00%	0	0	0	\$0	0.00%	0
OCALA OAKS	0	0	0.00%	0	0	0	\$0	0.00%	0
ORANGE HILL / SUGAR CREEK	0	0	0.00%	0	0	0	\$0	0.00%	0
PALM PORT	59,098	20,809	34.87%	79,707	60,656	60,656	\$1,558	2.64%	19,051
PALM TERRACE	417,096	(14,656)	-3.51%	402,439	0	402,439	(\$14,656)	-3.51%	0
PALMS MOBILE HOME PARK	0	0	0.00%	0	0	0	\$0	0.00%	0
PARK MANOR	56,433	(21,317)	-37.77%	35,116	0	35,116	(\$21,317)	-37.77%	0
PICCIOLA ISLAND	0	0	0.00%	0	0	0	\$0	0.00%	0
PINEY WOODS	0	0	0.00%	0	0	0	\$0	0.00%	0
POMONA PARK	0	0	0.00%	0	0	0	\$0	0.00%	0
QUAIL RIDGE	0	0	0.00%	0	0	0	\$0	0.00%	0
RAVENSWOOD	0	0	0.00%	0	0	0	\$0	0.00%	0
RIVER GROVE	0	0	0.00%	0	0	0	\$0	0.00%	0
ROSALIE OAKS	28,583	83,674	222.93%	92,237	51,433	51,433	\$22,870	80.07%	40,804
SEBRING LAKES	0	0	0.00%	0	0	0	\$0	0.00%	0
SILVER LAKE ESTATE / WESTERN SHORES	0	0	0.00%	0	0	0	\$0	0.00%	0
SILVER LAKE OAKS	20,153	28,138	139.62%	48,291	35,512	35,512	\$15,359	76.21%	12,779
SKYCREST	0	0	0.00%	0	0	0	\$0	0.00%	0
SOUTH SEAS	488,067	224,592	48.02%	712,659	0	712,659	\$224,592	48.02%	0
ST. JOHNS HIGHLANDS	0	0	0.00%	0	0	0	\$0	0.00%	0
STONE MOUNTAIN	0	0	0.00%	0	0	0	\$0	0.00%	0
SUNNY HILLS	84,630	37,028	43.75%	121,658	93,034	93,034	\$8,404	9.93%	28,624
TANGERINE	0	0	0.00%	0	0	0	\$0	0.00%	0
THE WOODS	22,477	38,998	173.50%	61,475	54,317	54,317	\$31,841	141.68%	7,158
TOMOKA	0	0	0.00%	0	0	0	\$0	0.00%	0
VALENCIA TERRACE	132,211	23,874	18.06%	156,085	0	156,085	\$23,874	18.06%	0
VENETIAN VILLAGE	50,105	20,874	41.66%	70,979	66,133	66,133	\$16,029	31.99%	4,846
VILLAGE WATER	93,479	157,790	168.80%	251,269	0	251,269	\$157,790	168.80%	0
WELAKA / SARATOGA HARBOUR	0	0	0.00%	0	0	0	\$0	0.00%	0
WOOTENS	0	0	0.00%	0	0	0	\$0	0.00%	0
ZEPHYR SHORES	148,031	(44,686)	-30.19%	103,345	81,969	81,969	(\$66,061)	-44.63%	21,376
TOTAL	\$3,427,149	\$2,699,442	78.77%	\$6,126,591	\$2,232,838	\$5,452,463	\$2,025,314	59.10%	\$674,128

Water Residential Bills and Gallons Comparison by MFR Schedule

	Water System	MFR E-2	MFR E-3	Difference Between	
		Residential Bills	Residential Bills	Residential Bills	Percent Diff in Bills
1	ARREDONDO ESTATES/FARMS	5,146	5,914	768	14.9%
2	BEECHER'S POINT	528	528	0	0.0%
3	CARLTON VILLAGE	2,784	2,875	91	3.3%
4	CHULUOTA	15,672	16,212	540	3.4%
5	EAST LAKE HARRIS ESTATES	1,992	2,052	60	3.0%
6	FERN TERRACE	1,428	1,470	42	2.9%
7	FRIENDLY CENTER	288	292	4	1.4%
8	GIBSONIA ESTATES	1,824	1,927	103	5.6%
9	GRAND TERRACE	1,296	1,308	12	0.9%
10	HAINES CREEK	1,236	1,262	26	2.1%
11	HARMONY HOMES	672	688	16	2.4%
12	HERMITS COVE	1,992	2,026	34	1.7%
13	HOBBY HILLS	1,056	1,127	71	6.7%
14	HOLIDAY HAVEN	1,392	1,424	32	2.3%
15	IMPERIAL MOBILE TERRACE	2,796	2,885	89	3.2%
16	INTERLACHEN LAKES ESTATES	2,976	3,082	106	3.6%
17	J. SWIDERSKI - 48 ESTATES	1,020	1,019	(1)	-0.1%
18	J. SWIDERSKI - KINGS COVE	2,412	2,453	41	1.7%
19	J. SWIDERSKI - SUMMIT CHASE	2,436	2,515	79	3.2%
20	JASMINE LAKES	16,272	17,504	1,232	7.6%
21	JUNGLE DEN	1,308	1,324	16	1.2%
22	KINGSWOOD	660	707	47	7.1%
23	LAKE GIBSON ESTATES	9,096	9,536	440	4.8%
24	LAKE JOSEPHINE	6,168	6,486	318	5.2%
25	LAKE OSBORNE ESTATES	5,220	5,472	252	4.8%
26	LAKE SUZY	5,268	5,796	528	10.0%
27	LEISURE LAKES	2,976	3,162	186	6.3%
28	MORNINGVIEW	396	405	9	2.3%
29	OAKWOOD	2,292	2,457	165	7.2%
30	OCALA OAKS	19,524	21,227	1,703	8.7%
31	ORANGE HILL / SUGAR CREEK	2,688	2,755	67	2.5%
32	PALM PORT	1,236	1,247	11	0.9%
33	PALM TERRACE	12,192	13,374	1,182	9.7%
34	PALMS MOBILE HOME PARK	672	681	9	1.3%
35	PICCIOLA ISLAND	1,644	1,697	53	3.2%
36	PINEY WOODS	2,004	2,052	48	2.4%
37	POMONA PARK	1,680	1,712	32	1.9%
38	QUAIL RIDGE	1,104	1,116	12	1.1%
39	RAVENSWOOD	516	541	25	4.8%
40	RIVER GROVE	1,248	1,272	24	1.9%
41	ROSALIE OAKS	972	1,039	67	6.9%
42	SEBRING LAKES	792	857	65	8.2%
43	SILVER LAKE ESTATE / WESTERN SHORES	18,564	19,077	513	2.8%
44	SILVER LAKE OAKS	348	388	40	11.5%
45	SKYCREST	1,320	1,387	67	5.1%
46	ST. JOHNS HIGHLANDS	1,116	1,140	24	2.2%
47	STONE MOUNTAIN	120	120	0	0.0%
48	SUNNY HILLS	6,060	6,493	433	7.1%
49	TANGERINE	2,832	2,964	132	4.7%
50	THE WOODS	648	738	90	13.9%
51	TOMOKA	3,096	3,132	36	1.2%
52	VALENCIA TERRACE	3,696	3,855	159	4.3%
53	VENETIAN VILLAGE	1,812	1,869	57	3.1%
54	VILLAGE WATER	1,356	1,490	134	9.9%
55	WELAKA / SARATOGA HARBOUR	1,668	1,721	53	3.2%
56	WOOTENS	336	328	(8)	-2.4%
57	ZEPHYR SHORES	4,668	5,140	472	10.1%
Totals		192,514	203,320	10,806	5.6%

Wastewater Residential Bills and Gallons Comparison by MFR Schedule

	Wastewater Systems	MFR E-2 Residential Bills	MFR E-3 Residential Bills	Difference	
				MFR E-3 - MFR E-2 Residential Bills	Percent Diff in Bills
1	ARREDONDO ESTATES/FARMS	2,926	3,449	523	17.9%
2	BEECHER'S POINT	180	180	0	0.0%
3	CHULUOTA	8,280	6,955	(1,325)	-16.0%
4	FLORIDA CENTRAL COMMERCE PARK	0	0	0	0.0%
5	HOLIDAY HAVEN	1,224	1,256	32	2.6%
6	J. SWIDERSKI - KINGS COVE	2,316	2,357	41	1.8%
7	J. SWIDERSKI - SUMMIT CHASE	2,424	2,515	91	3.8%
8	JASMINE LAKES	15,984	17,454	1,470	9.2%
9	JUNGLE DEN	1,596	1,624	28	1.8%
10	LAKE GIBSON ESTATES	3,212	3,720	508	15.8%
11	LAKE SUZY	2,244	2,421	177	7.9%
12	LEISURE LAKES	2,928	3,114	186	6.4%
13	MORNINGVIEW	396	404	8	2.0%
14	PALM PORT	1,224	1,237	13	1.1%
15	PALM TERRACE	10,644	11,636	992	9.3%
16	PARK MANOR	252	271	19	7.5%
17	ROSALIE OAKS	972	1,039	67	6.9%
18	SILVER LAKE OAKS	360	388	28	7.8%
19	SOUTH SEAS	336	389	53	15.8%
20	SUNNY HILLS	1,896	2,027	131	6.9%
21	THE WOODS	600	690	90	15.0%
22	VALENCIA TERRACE	3,672	3,836	164	4.5%
23	VENETIAN VILLAGE	1,116	1,131	15	1.3%
24	VILLAGE WATER	0	12	12	0.0%
25	ZEPHYR SHORES	4,644	5,141	497	10.7%
	Totals	69,426	73,246	3,820	5.5%

System		Uncapped Staff Adjusted Test Year	Less Miscellaneous Service Revs	Uncapped Test Year Rev From Service Rates	Uncapped Revenue Increase	Uncapped Across-the-Board Rate Increase
ARREDONDO ESTATES/FARMS	Water	\$175,956	\$2,602	\$173,354	\$60,644	34.98%
ARREDONDO ESTATES/FARMS	Wastewater	\$119,457	\$10	\$119,447	\$56,327	47.16%
HAINES CREEK	Water	\$22,489	\$1,365	\$21,124	\$15,095	71.46%
J. SWIDERSKI - 48 ESTATES	Water	\$30,731	\$150	\$30,581	\$17,462	57.10%
J. SWIDERSKI - KINGS COVE	Water	\$62,896	\$250	\$62,646	\$7,571	12.08%
J. SWIDERSKI - KINGS COVE	Wastewater	\$74,620	\$0	\$74,620	\$12,136	16.28%
J. SWIDERSKI - SUMMIT CHASE	Water	\$44,389	\$495	\$43,894	\$36,798	83.83%
J. SWIDERSKI - SUMMIT CHASE	Wastewater	\$43,340	\$0	\$43,340	\$83,317	192.24%
JASMINE LAKES	Water	\$492,355	\$5,046	\$487,309	(\$216,539)	-44.44%
JASMINE LAKES	Wastewater	\$404,773	\$0	\$404,773	\$334,067	82.53%
LAKE JOSEPHINE	Water	\$132,112	\$614	\$131,498	\$83,059	63.16%
LAKE OSBORNE ESTATES	Water	\$117,303	\$4,990	\$112,313	\$174,023	154.94%
LAKE SUZY	Water	\$649,736	\$610	\$648,926	(\$272,810)	-42.04%
LAKE SUZY	Wastewater	\$270,835	\$0	\$270,835	\$35,405	13.07%
OCALA OAKS	Water	\$556,523	\$3,215	\$553,308	\$154,779	27.97%
RAVENSWOOD	Water	\$13,226	\$555	\$12,671	\$6,102	48.16%
ROSALIE OAKS	Water	\$14,860	\$452	\$14,408	\$22,925	159.11%
ROSALIE OAKS	Wastewater	\$28,563	\$425	\$28,138	\$63,674	226.30%
SEBRING LAKES	Water	\$17,693	\$190	\$17,503	\$68,057	388.84%
SOUTH SEAS	Wastewater	\$488,067	\$0	\$488,067	\$224,592	46.02%
THE WOODS	Water	\$26,219	\$870	\$25,349	\$37,568	148.28%
THE WOODS	Wastewater	\$0	\$530	(\$530)	\$0	0.00%
VILLAGE WATER	Water	\$109,973	\$1,812	\$108,161	\$72,362	66.90%
VILLAGE WATER	Wastewater	\$93,479	\$150	\$93,329	\$157,790	169.07%

Aqua Utilities Florida, Inc. - Former Florida Water Services Systems
 Schedule of Water Revenue Requirements & Revenue Increases
 Interim Test Year Ended 12/31/07

ATTACHMENT D
 Page 1 of 2
 Docket No. 080121-WS

1 BEECHER'S POINT	\$35,257	\$28,235	80.08%	\$63,492
2 CARLTON VILLAGE	123,055	(33,871)	-27.53%	89,184
3 CHULUOTA	799,123	78,629	9.84%	877,751
4 EAST LAKE HARRIS ESTATES	43,158	63,564	147.28%	106,722
5 FERN TERRACE	49,791	2,051	4.12%	51,841
6 FLORIDA CENTRAL COMMERCE PARK	0	0	0.00%	0
7 FRIENDLY CENTER	12,268	14,311	116.65%	26,579
8 GIBSONIA ESTATES	26,086	62,959	241.35%	89,045
9 GRAND TERRACE	33,515	18,437	55.01%	51,952
10 HARMONY HOMES	30,936	13,942	45.07%	44,878
11 HERMITS COVE	44,358	81,528	183.79%	125,887
12 HOBBY HILLS	26,854	16,380	61.00%	43,234
13 HOLIDAY HAVEN	38,487	32,522	84.50%	71,009
14 IMPERIAL MOBILE TERRACE	53,763	36,453	67.80%	90,215
15 INTERLACHEN LAKES ESTATES	78,727	3,077	3.91%	81,803
16 JUNGLE DEN	17,366	28,376	163.40%	45,742
17 KINGSWOOD	16,642	30,383	182.56%	47,025
18 LAKE GIBSON ESTATES	147,613	128,616	87.13%	276,229
19 LEISURE LAKES	60,028	46,272	77.08%	106,300
20 MORNINGVIEW	17,444	17,927	102.77%	35,371
21 OAKWOOD	58,170	80,317	138.07%	138,487
22 ORANGE HILL/SUGAR CREEK	52,905	49,553	93.67%	102,458
23 PARK MANOR	0	0	0.00%	0
24 PALM PORT	36,458	14,456	39.65%	50,913
25 PALMS MOBILE HOME PARK	11,335	24,931	219.96%	36,266
26 PALM TERRACE	345,118	141,277	40.94%	486,394
27 PICCIOLA ISLAND	54,191	(6,929)	-12.79%	47,262
28 PINEY WOODS	79,720	18,569	23.29%	98,288
29 POMONA PARK	61,021	37,040	60.70%	98,061
30 QUAIL RIDGE	46,278	(15,242)	-32.93%	31,036
31 RIVER GROVE	37,129	10,404	28.02%	47,533
32 SILVER LAKE ESTATE/WESTERN SHORES	542,668	(21,236)	-3.91%	521,432
33 SILVER LAKE OAKS	14,601	26,065	178.51%	40,666
34 SKYCREST	54,525	319	0.58%	54,844
35 ST. JOHNS HIGHLANDS	19,820	2,952	14.89%	22,772
36 STONE MOUNTAIN	4,998	7,039	140.84%	12,037
37 SUNNY HILLS	273,209	(52,159)	-19.09%	221,050
38 TANGERINE	76,776	29,967	39.03%	106,744
39 TOMOKA	47,800	100,755	210.78%	148,556
40 VALENCIA TERRACE	96,957	16,657	17.18%	113,614
41 VENETIAN VILLAGE	59,772	7,031	11.76%	66,803
42 WELAKA / SARATOGA HARBOUR	47,678	30,174	63.29%	77,852
43 WOOTENS	6,908	21,258	307.70%	28,166
44 ZEPHYR SHORES	84,014	58,886	70.09%	142,899
Total Water Uniform Plants of Docket No. 950495-WS	<u>\$3,766,522</u>	<u>\$1,251,873</u>	<u>33.24%</u>	<u>\$5,018,394</u>
Total Misc. Ser. & Other Revenues for Water	\$28,308			
Total Adjusted TY Revs (Less Misc. Ser. & Other Revs)	<u>3,738,214</u>			
Across-the-Board Water Rate Increase			<u>33.49%</u>	

Aqua Utilities Florida, Inc. - Former Florida Water Services Systems
 Schedule of Wastewater Revenue Requirements & Revenue Increases
 Interim Test Year Ended 12/31/07

ATTACHMENT D
 Page 2 of 2
 Docket No. 080121-WS

1	BEECHER'S POINT	\$22,053	\$74,125	336.12%	\$96,178
2	CARLTON VILLAGE	0	0	0.00%	0
3	CHULUOTA	438,709	680,120	155.03%	1,118,829
4	EAST LAKE HARRIS ESTATES	0	0	0.00%	0
5	FERN TERRACE	0	0	0.00%	0
6	FLORIDA CENTRAL COMMERCE PARK	152,413	228,438	149.88%	380,851
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	54,913	92,173	167.85%	147,086
14	IMPERIAL MOBILE TERRACE	0	0	0.00%	0
15	INTERLACHEN LAKES ESTATES	0	0	0.00%	0
16	JUNGLE DEN	0	0	7242529.98%	0
17	KINGSWOOD	0	0	0.00%	0
18	LAKE GIBSON ESTATES	112,401	458,940	408.30%	571,341
19	LEISURE LAKES	72,709	16,625	22.87%	89,334
20	MORNINGVIEW	21,561	20,424	94.73%	41,985
21	OAKWOOD	0	0	0.00%	0
22	ORANGE HILL/SUGAR CREEK	0	0	0.00%	0
23	PARK MANOR	56,433	(21,317)	-37.77%	35,116
24	PALM PORT	0	0	2060858.97%	0
25	PALMS MOBILE HOME PARK	0	0	0.00%	0
26	PALM TERRACE	417,096	(14,656)	-3.51%	402,439
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	20,153	28,138	139.62%	48,291
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	84,630	37,028	43.75%	121,658
38	TANGERINE	0	0	0.00%	0
39	TOMOKA	0	0	0.00%	0
40	VALENCIA TERRACE	132,211	23,874	18.06%	156,085
41	VENETIAN VILLAGE	50,105	20,874	41.66%	70,979
42	WELAKA / SARATOGA HARBOUR	0	0	0.00%	0
43	WOOTENS	0	0	0.00%	0
44	ZEPHYR SHORES	148,031	(44,686)	-30.19%	103,345
Total Wastewater Uniform Plants of Docket No. 950495-		<u>\$1,783,418</u>	<u>\$1,600,100</u>	<u>89.72%</u>	<u>\$3,383,518</u>
Total Misc. Ser. & Other Revenues for Wastewater		\$80			
Total Adjusted TY Revs (Less Misc. Ser. & Other Revs)		<u>1,783,338</u>			
Across-the-Board Wastewater Rate Increase		<u>89.72%</u>			

Aqua Utilities Florida, Inc.
Capital Structure-Simple Average at Minimum ROE Limit
Test Year Ended 12/31/07

Schedule No. 1-A
Docket No. 080121-WS

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$11,043,615	\$0	\$11,043,615	\$0	\$11,043,615	36.34%	5.10%	1.85%	
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	18,254,669	0	18,254,669	0	18,254,669	60.06%	9.25%	5.56%	
5 Customer Deposits	276,828	0	276,828	0	276,828	0.91%	6.00%	0.05%	
6 Deferred Income Taxes	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>2.69%</u>	0.00%	<u>0.00%</u>	
7 Total Capital	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>100.00%</u>		<u>7.46%</u>	
Per Staff									
8 Long-term Debt	\$11,043,615	\$0	\$11,043,615	(\$221,341)	\$10,822,274	36.31%	5.10%	1.85%	
9 Short-term Debt	0	0	0	0	0	0.00%	0.00%	0.00%	
10 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
11 Common Equity	18,254,669	0	18,254,669	(365,867)	17,888,802	60.02%	9.25%	5.55%	
12 Customer Deposits	276,828	0	276,828	0	276,828	0.93%	6.00%	0.06%	
13 Deferred Income Taxes	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>2.75%</u>	0.00%	<u>0.00%</u>	
14 Total Capital	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>(\$587,741)</u>	<u>\$29,806,186</u>	<u>100.00%</u>		<u>7.46%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>9.25%</u>	<u>11.25%</u>		
OVERALL RATE OF RETU						<u>7.46%</u>	<u>8.66%</u>		

Aqua Utilities Florida, Inc.
Capital Structure-Simple Average at Maximum ROE Limit
Test Year Ended 12/31/07

Schedule No. 1-B
Docket No. 080121-WS

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$11,043,615	\$0	\$11,043,615	\$0	\$11,043,615	36.34%	5.10%	1.85%	
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	18,254,669	0	18,254,669	0	18,254,669	60.06%	9.25%	5.56%	
5 Customer Deposits	276,828	0	276,828	0	276,828	0.91%	6.00%	0.05%	
6 Deferred Income Taxes	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>2.69%</u>	0.00%	<u>0.00%</u>	
7 Total Capital	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>100.00%</u>		<u>7.46%</u>	
Per Staff									
8 Long-term Debt	\$11,043,615	\$0	\$11,043,615	(\$221,341)	\$10,822,274	36.31%	5.10%	1.85%	
9 Short-term Debt	0	0	0	0	0	0.00%	0.00%	0.00%	
10 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
11 Common Equity	18,254,669	0	18,254,669	(365,867)	17,888,802	60.02%	11.25%	6.75%	
12 Customer Deposits	276,828	0	276,828	0	276,828	0.93%	6.00%	0.06%	
13 Deferred Income Taxes	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>0</u>	<u>818,282</u>	<u>2.75%</u>	0.00%	<u>0.00%</u>	
14 Total Capital	<u>\$30,393,394</u>	<u>\$0</u>	<u>\$30,393,394</u>	<u>(\$587,208)</u>	<u>\$29,806,186</u>	<u>100.00%</u>		<u>8.66%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>9.25%</u>	<u>11.25%</u>		
OVERALL RATE OF RETL						<u>7.46%</u>	<u>8.66%</u>		

**AUF/Arredondo Estates-Farms
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$483,298	\$33,914	\$517,212	\$0	\$517,212
2 Land and Land Rights	2,960	0	2,960	0	2,960
3 Non-used and Useful Components	0	(26,618)	(26,618)	0	(26,618)
4 Accumulated Depreciation	(233,153)	(3,303)	(236,456)	0	(236,456)
5 CIAC	(16,697)	0	(16,697)	0	(16,697)
6 Amortization of CIAC	12,851	295	13,146	0	13,146
7 Working Capital Allowance	<u>0</u>	<u>38,744</u>	<u>38,744</u>	<u>0</u>	<u>38,744</u>
8 Rate Base	<u>\$249,259</u>	<u>\$43,032</u>	<u>\$292,291</u>	<u>\$0</u>	<u>\$292,291</u>

**AUF/Arredondo Estates-Farms
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$284,921	\$20,214	\$305,135	\$0	\$305,135
2 Land and Land Rights	7,232	0	7,232	0	7,232
3 Non-used and Useful Components	0		0	0	0
4 Accumulated Depreciation	(191,827)	(5,868)	(197,695)	0	(197,695)
5 Working Capital Allowance	<u>0</u>	<u>22,479</u>	<u>22,479</u>	<u>0</u>	<u>22,479</u>
6 Rate Base	<u>\$100,326</u>	<u>\$36,825</u>	<u>\$137,151</u>	<u>\$0</u>	<u>\$137,151</u>

AUF/Arredondo Estates-Farms
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$153,414</u>	<u>\$88,138</u>	<u>\$241,552</u>	<u>(\$65,596)</u>	<u>\$175,956</u>	<u>\$60,644</u> 34.47%	<u>\$236,599</u>
Operating Expenses							
2 Operation & Maintenance	\$160,259	\$2,102	\$162,361	(\$1,458)	\$160,903		\$160,903
3 Depreciation	20,260	2,069	22,329	0	22,329		22,329
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	14,635	7,363	21,998	(2,952)	19,046	2,729	21,775
6 Income Taxes	<u>(16,101)</u>	<u>27,007</u>	<u>10,906</u>	<u>(22,909)</u>	<u>(12,003)</u>	<u>21,793</u>	<u>9,790</u>
7 Total Operating Expense	<u>\$179,053</u>	<u>\$38,541</u>	<u>\$217,594</u>	<u>(\$27,319)</u>	<u>\$190,275</u>	<u>\$24,522</u>	<u>\$214,797</u>
8 Operating Income	<u>(\$25,639)</u>	<u>\$49,597</u>	<u>\$23,958</u>	<u>(\$38,277)</u>	<u>(\$14,319)</u>	<u>\$36,121</u>	<u>\$21,802</u>
9 Rate Base	<u>\$249,259</u>		<u>\$292,291</u>		<u>\$292,291</u>		<u>\$292,291</u>
10 Rate of Return	<u>-10.29%</u>		<u>8.20%</u>		<u>-4.90%</u>		<u>7.46%</u>

AUF/Arredondo Estates-Farms
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$102,046</u>	<u>\$87,809</u>	<u>\$189,855</u>	<u>(\$70,398)</u>	<u>\$119,457</u>	<u>\$56,327</u> 47.15%	<u>\$175,785</u>
Operating Expenses							
2 Operation & Maintenance	\$130,701	\$14,771	\$145,472	(\$13,464)	\$132,008		\$132,008
3 Depreciation	7,578	9,476	17,054	0	17,054		17,054
4 Amortization		0	0	0	0		0
5 Taxes Other Than Income	3,882	8,650	12,532	(3,168)	9,364	2,535	11,899
6 Income Taxes	<u>(15,474)</u>	<u>20,060</u>	<u>4,586</u>	<u>(20,234)</u>	<u>(15,648)</u>	<u>20,242</u>	<u>4,594</u>
7 Total Operating Expense	<u>\$126,687</u>	<u>\$52,957</u>	<u>\$179,644</u>	<u>(\$36,866)</u>	<u>\$142,778</u>	<u>\$22,777</u>	<u>\$165,555</u>
8 Operating Income	<u>(\$24,641)</u>	<u>\$34,852</u>	<u>\$10,211</u>	<u>(\$33,531)</u>	<u>(\$23,320)</u>	<u>\$33,550</u>	<u>\$10,230</u>
9 Rate Base	<u>\$100,326</u>		<u>\$137,151</u>		<u>\$137,151</u>		<u>\$137,151</u>
10 Rate of Return	<u>-24.56%</u>		<u>7.45%</u>		<u>-17.00%</u>		<u>7.46%</u>

**AUF/Arredondo Estates-Farms
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$88,446)	(\$88,512)
2 To reflect staff's proposed annualized revenue adjustment.	<u>22,850</u>	<u>18,114</u>
Total	<u>(\$65,596)</u>	<u>(\$70,398)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$1,458)</u>	<u>(\$13,464)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$2,952)</u>	<u>(\$3,168)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$22,909)</u>	<u>(\$20,234)</u>

**AUF/Arredondo Estates-Farms
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential and General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$13.85	\$21.86	\$21.86	\$21.92	\$18.70	\$18.70
3/4"	\$20.77	\$32.79	\$32.79	\$32.89	\$28.04	\$28.04
1"	\$34.64	\$54.68	\$54.68	\$54.81	\$46.76	\$46.76
1-1/2"	\$69.26	\$109.33	\$109.33	\$109.62	\$93.49	\$93.49
2"	\$110.82	\$174.94	\$174.94	\$175.39	\$149.59	\$149.59
3"	\$222.00	\$350.44	\$350.44	\$350.79	\$299.66	\$299.66
4"	\$346.61	\$546.67	\$546.67	\$548.10	\$467.86	\$467.86
6"	\$692.64	\$1,093.38	\$1,093.38	\$1,096.21	\$934.94	\$934.94
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$2.35	\$3.71	\$3.71	\$3.80	\$3.17	\$3.17
Block 2 (5,000 - 10,000)	\$2.35	\$3.71	\$3.71	\$4.76	\$3.17	\$3.17
Block 3 (> 10,000)	\$2.35	\$3.71	\$3.71	\$4.76	\$3.17	\$3.17
General Service	\$2.35	\$3.71	\$3.71	\$3.80	\$3.17	\$3.17
<u>Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	\$21.86	\$21.92	-	-
3/4"	-	-	\$32.79	\$32.89	-	-
1"	-	-	\$54.68	\$54.81	-	-
1-1/2"	-	-	\$109.33	\$109.62	-	-
2"	-	-	\$174.94	\$175.39	-	-
3"	-	-	\$350.44	\$350.79	-	-
4"	-	-	\$546.67	\$548.10	-	-
6"	-	-	\$1,093.38	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons	-	-	\$3.71	\$3.71	-	-
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$20.90	\$32.99	\$32.99	\$33.32	\$28.21	\$28.21
5,000 Gallons	\$25.60	\$40.41	\$40.41	\$40.92	\$34.56	\$34.56
10,000 Gallons	\$37.35	\$58.96	\$58.96	\$64.72	\$50.42	\$50.42

AUF/Arredondo Estates-Farms Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-B Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$15.30	\$28.68	\$28.68	\$45.26	\$22.51	\$22.51
3/4"	\$22.91	\$43.01	\$43.01	\$45.26	\$33.71	\$33.71
1"	\$38.22	\$71.65	\$71.65	\$45.26	\$56.24	\$56.24
1-1/2"	\$76.44	\$143.30	\$143.30	\$45.26	\$112.49	\$112.49
2"	\$122.31	\$229.30	\$229.30	\$45.26	\$179.99	\$179.99
3"	\$244.63	\$458.61	\$458.61	\$45.26	\$359.99	\$359.99
4"	\$382.23	\$716.57	\$716.57	\$45.26	\$562.48	\$562.48
6"	\$753.13	\$1,411.90	\$1,411.90	\$45.26	\$1,108.28	\$1,108.28
8"	-	-	-	\$45.26	-	-
10"	-	-	-	\$45.26	-	-
Gallage Charge - Per 1,000 gallons						
Residential (7,000 gallon cap)	\$3.56	\$6.67	\$6.67	-	\$5.24	\$5.24
Residential (6,000 gallon cap)	-	-	-	\$8.73	-	-
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service & Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$15.30	\$28.68	\$28.68	\$45.26	-	\$28.68
3/4"	\$22.94	\$43.01	\$43.01	\$67.89	-	\$43.01
1"	\$38.22	\$71.65	\$71.65	\$113.14	-	\$71.65
1-1/2"	\$76.44	\$143.30	\$143.30	\$226.29	-	\$143.30
2"	\$122.31	\$229.30	\$229.30	\$362.06	-	\$229.30
3"	\$244.63	\$458.61	\$458.61	\$724.12	-	\$458.61
4"	\$382.23	\$716.57	\$716.57	\$1,131.44	-	\$716.57
6"	\$753.13	\$1,411.90	\$1,411.90	\$2,262.89	-	\$1,411.90
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons						
	\$4.25	\$7.97	\$7.97	\$10.48	-	\$7.97
General Service Flat Rate	-	-	-	\$701.21	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$25.98	\$48.69	\$48.69	\$71.45	\$38.23	\$38.23
5,000 Gallons	\$33.10	\$62.03	\$62.03	\$88.91	\$48.71	\$48.71
7,000 Gallons	\$40.22	\$75.37	\$75.37	\$97.64	\$59.19	\$59.19
(Wastewater Gallage Cap - 7,000 Gallons for Residential)						
(The cap changes to 6,000 for final)						

AUF/Beecher's Point Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	182,548	2,920	185,468	0	185,468
2 Land and Land Rights	15,000	0	15,000	0	15,000
3 Non-used and Useful Components	0	(11,985)	(11,985)	0	(11,985)
4 Accumulated Depreciation	(57,235)	(426)	(57,661)	0	(57,661)
5 CIAC	(33,991)	0	(33,991)	0	(33,991)
6 Amortization of CIAC	20,812	24	20,836	0	20,836
7 Working Capital Allowance	<u>0</u>	<u>7,684</u>	<u>7,684</u>	<u>0</u>	<u>7,684</u>
8 Rate Base	<u>127,134</u>	<u>(1,783)</u>	<u>125,351</u>	<u>0</u>	<u>125,351</u>

**AUF/Beecher's Point
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	365,787	1,011	366,798	0	366,798
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	(69,900)	(183)	(70,083)	0	(70,083)
5 CIAC	(20,577)	0	(20,577)	0	(20,577)
6 Amortization of CIAC	16,772	(288)	16,484	0	16,484
7 Working Capital Allowance	<u>0</u>	<u>2,989</u>	<u>2,989</u>	<u>0</u>	<u>2,989</u>
8 Rate Base	<u>314,333</u>	<u>3,529</u>	<u>317,862</u>	<u>0</u>	<u>317,862</u>

**AUF/Beecher's Point
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$26,142</u>	<u>\$48,687</u>	<u>\$74,829</u>	<u>(\$48,873)</u>	<u>\$25,956</u>	<u>\$43,977</u> 169.43%	<u>\$69,933</u>
Operating Expenses							
2 Operation & Maintenance	\$50,626	(\$3,716)	\$46,910	(\$3,097)	\$43,813	\$0	\$43,813
3 Depreciation	4,792	481	5,273	0	5,273	0	5,273
4 Amortization	0	530	530	0	530	0	530
5 Taxes Other Than Income	10,260	(3,271)	6,989	(2,199)	4,790	1,979	6,769
6 Income Taxes	<u>(15,251)</u>	<u>20,092</u>	<u>4,841</u>	<u>(16,446)</u>	<u>(11,605)</u>	<u>15,804</u>	<u>4,199</u>
7 Total Operating Expense	<u>\$50,427</u>	<u>\$14,116</u>	<u>\$64,543</u>	<u>(\$21,743)</u>	<u>\$42,800</u>	<u>\$17,783</u>	<u>\$60,583</u>
8 Operating Income	<u>(\$24,285)</u>	<u>\$34,571</u>	<u>\$10,286</u>	<u>(\$27,130)</u>	<u>(\$16,844)</u>	<u>\$26,194</u>	<u>\$9,350</u>
9 Rate Base	<u>\$127,134</u>		<u>\$125,351</u>		<u>\$125,351</u>		<u>\$125,351</u>
10 Rate of Return	<u>-19.10%</u>		<u>8.21%</u>		<u>-13.44%</u>		<u>7.46%</u>

**AUF/Beecher's Point
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$17,203</u>	<u>\$95,019</u>	<u>\$112,222</u>	<u>(\$95,155)</u>	<u>\$17,067</u>	<u>\$94,303</u> 552.54%	<u>\$111,370</u>
Operating Expenses							
2 Operation & Maintenance	\$50,782	\$1,533	\$52,315	(\$128)	\$52,187	\$0	\$52,187
3 Depreciation	11,913	830	12,743	0	12,743	0	12,743
4 Amortization	0	222	222	0	222	0	222
5 Taxes Other Than Income	739	11,161	11,900	(4,282)	7,618	4,244	11,862
6 Income Taxes	<u>(17,834)</u>	<u>29,050</u>	<u>11,216</u>	<u>(34,459)</u>	<u>(23,243)</u>	<u>33,889</u>	<u>10,647</u>
7 Total Operating Expense	<u>\$45,600</u>	<u>\$42,796</u>	<u>\$88,396</u>	<u>(\$38,869)</u>	<u>\$49,527</u>	<u>\$38,133</u>	<u>\$87,660</u>
8 Operating Income	<u>(\$28,397)</u>	<u>\$52,223</u>	<u>\$23,826</u>	<u>(\$56,286)</u>	<u>(\$32,460)</u>	<u>\$56,170</u>	<u>\$23,710</u>
9 Rate Base	<u>\$314,333</u>		<u>\$317,862</u>		<u>\$317,862</u>		<u>\$317,862</u>
10 Rate of Return	<u>-9.03%</u>		<u>7.50%</u>		<u>-10.21%</u>		<u>7.46%</u>

**AUF/Beecher's Point
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$48,873)	(\$95,155)
2 To reflect staff's proposed annualized revenue adjustment.	0	0
Total	<u>(\$48,873)</u>	<u>(\$95,155)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$3,097)</u>	<u>(\$128)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$2,199)</u>	<u>(\$4,282)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$16,446)</u>	<u>(\$34,459)</u>

**AUF/Beecher's Point
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.38	\$24.55	\$18.25	\$21.92	\$21.87	\$18.25
3/4"	\$24.58	\$36.84	\$27.38	\$32.89	\$32.81	\$27.38
1"	\$40.95	\$61.38	\$45.62	\$54.81	\$54.67	\$45.62
1-1/2"	\$81.90	\$122.76	\$91.24	\$109.62	\$109.33	\$91.24
2"	\$131.03	\$196.40	\$45.98	\$175.39	\$174.92	\$45.98
3"	\$262.06	\$392.80	\$291.95	\$350.79	\$349.84	\$291.95
4"	\$409.48	\$613.76	\$456.19	\$548.10	\$546.64	\$456.19
6"	\$818.93	\$1,227.48	\$912.35	\$1,096.21	\$1,093.24	\$912.35
8"	\$1,310.31	\$1,964.00	\$1,459.78	\$1,753.93	\$1,749.22	\$1,459.78
10"	\$1,883.58	\$2,823.27	\$2,098.45	\$2,521.28	\$2,514.51	\$2,098.45
Gallage Charge, per 1,000 Gallons:						
Residential						
Block 1, (0 - 5,000)	\$4.07	\$6.10	\$4.53	\$3.80	\$5.43	\$4.53
Block 2, (5,000 - 10,000)	\$4.07	\$5.37	\$4.07	\$4.76	\$5.43	\$4.07
Block 3, (Over 10,000)	\$4.07	\$5.37	\$4.07	\$4.76	\$5.43	\$4.07
General Service and Multi-Family	\$4.07	\$5.37	\$4.07	\$3.80	\$5.43	\$4.07
<u>Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$10.92	\$16.37	\$12.17	\$14.62	\$14.58	\$12.17
3"	\$21.83	\$32.72	\$24.32	\$29.23	\$29.14	\$24.32
4"	\$34.14	\$51.17	\$38.03	\$45.68	\$45.58	\$38.03
6"	\$68.24	\$102.28	\$76.02	\$91.35	\$91.10	\$76.02
8"	\$109.20	\$163.50	\$121.66	\$146.16	\$145.78	\$121.66
10"	\$156.96	\$235.26	\$174.87	\$210.11	\$209.54	\$174.87
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$28.59	\$42.85	\$31.84	\$33.32	\$38.17	\$31.84
5,000 Gallons	\$36.73	\$55.05	\$40.90	\$40.92	\$49.03	\$40.90
10,000 Gallons	\$57.08	\$85.55	\$63.55	\$64.72	\$76.20	\$63.55

AUF/Beecher's Point Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule NO. 4-B Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge:						
All Meter Sizes	\$21.43	\$43.73	\$33.65	\$45.26	\$40.67	\$33.65
Gallage Cap (gallons) gallons (6,000 gallon cap)	\$7.04	\$14.37	\$11.05	\$8.73	\$13.36	\$11.05
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$21.43	\$43.73	\$33.65	\$45.26	\$40.67	\$33.65
3/4"	\$32.16	\$65.63	\$50.49	\$67.89	\$61.03	\$50.49
1"	\$53.60	\$109.38	\$84.15	\$113.14	\$101.71	\$84.15
1-1/2"	\$107.17	\$218.70	\$168.26	\$226.29	\$203.37	\$168.26
2"	\$171.50	\$349.98	\$269.26	\$362.06	\$325.45	\$269.26
3"	\$342.98	\$699.91	\$538.48	\$724.12	\$650.86	\$538.48
4"	\$535.93	\$1,093.66	\$841.42	\$1,131.44	\$1,017.01	\$841.42
6"	\$1,071.86	\$2,187.33	\$1,682.84	\$2,262.89	\$2,034.02	\$1,682.84
8"	\$1,714.95	\$3,499.67	\$2,692.50	\$3,620.62	\$3,254.39	\$2,692.50
10"	\$2,465.24	\$5,030.78	\$3,870.47	\$5,204.65	\$4,678.18	\$3,870.47
Gallage Charge, per 1,000 Gallons	\$7.04	14.37	\$11.05	\$10.48	\$13.36	\$11.05
General Service Flat Rate	-	-	-	\$701.21	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$42.55	\$86.84	\$66.80	\$71.45	\$80.75	\$66.80
5,000 Gallons	\$56.63	\$115.58	\$88.90	\$88.91	\$107.46	\$88.90
6,000 Gallons	\$63.67	\$129.95	\$99.95	\$97.64	\$120.82	\$99.95
(Wastewater Gallage Cap - 6,000 Gallons)						

**AUF/Carlton Village
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$596,102	\$13,757	\$609,859	\$0	\$609,859
2 Land and Land Rights	6,351	0	6,351	0	6,351
3 Non-used and Useful Components	0	(134,346)	(134,346)	0	(134,346)
4 Accumulated Depreciation	(166,933)	(1,909)	(168,842)	0	(168,842)
5 CIAC	(175,035)	367	(174,668)	0	(174,668)
6 Amortization of CIAC	29,220	0	29,220	0	29,220
7 Working Capital Allowance	<u>0</u>	<u>21,973</u>	<u>21,973</u>	<u>0</u>	<u>21,973</u>
8 Rate Base	<u>\$289,705</u>	<u>(\$100,158)</u>	<u>\$189,547</u>	<u>\$0</u>	<u>\$189,547</u>

AUF/Carlton Village
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$120,071</u>	<u>(\$22,492)</u>	<u>\$97,579</u>	<u>\$25,476</u>	<u>\$123,055</u>	<u>(\$33,871)</u> -27.53%	<u>\$89,184</u>
Operating Expenses							
2 Operation & Maintenance	\$52,339	\$1,742	\$54,081	(\$2,061)	\$52,020		\$52,020
3 Depreciation	12,992	(1,058)	11,934	0	11,934		11,934
4 Amortization	0	822	822	0	822		822
5 Taxes Other Than Income	10,306	(80)	10,226	1,146	11,372	(1,524)	9,848
6 Income Taxes	<u>17,140</u>	<u>(10,648)</u>	<u>6,492</u>	<u>9,798</u>	<u>16,290</u>	<u>(12,172)</u>	<u>4,118</u>
7 Total Operating Expense	<u>\$92,777</u>	<u>(\$9,222)</u>	<u>\$83,555</u>	<u>\$8,884</u>	<u>\$92,439</u>	<u>(\$13,696)</u>	<u>\$78,742</u>
8 Operating Income	<u>\$27,294</u>	<u>(\$13,270)</u>	<u>\$14,024</u>	<u>\$16,592</u>	<u>\$30,616</u>	<u>(\$20,175)</u>	<u>\$10,441</u>
9 Rate Base	<u>\$289,705</u>		<u>\$189,547</u>		<u>\$189,547</u>		<u>\$189,547</u>
10 Rate of Return	<u>9.42%</u>		<u>7.40%</u>		<u>16.15%</u>		<u>5.51%</u>

**AUF/Carlton Village
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$21,581	N/A
2 To reflect staff's proposed annualized revenue adjustment.	3,895	N/A
Total	<u>\$25,476</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$2,061)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$1,146</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$9,798</u>	<u>N/A</u>

**AUF/Carlton Village
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$18.73	\$28.07	\$20.21	\$21.92	\$25.00	\$20.21
3/4"	\$28.11	\$42.13	\$30.33	\$32.89	\$37.52	\$30.33
1"	\$46.84	\$70.21	\$50.53	\$54.81	\$62.53	\$50.53
1-1/2"	\$93.68	\$140.42	\$101.06	\$109.62	\$125.05	\$101.06
2"	\$149.90	\$224.68	\$161.72	\$175.39	\$200.10	\$161.72
3"	\$299.77	\$449.32	\$323.40	\$350.79	\$400.16	\$323.40
4"	\$468.40	\$702.08	\$505.32	\$548.10	\$625.26	\$505.32
6"	\$936.79	\$1,404.14	\$1,010.64	\$1,096.21	\$1,250.51	\$1,010.64
8"	\$1,498.84	\$2,246.59	\$1,616.99	\$1,753.93	\$2,000.78	\$1,616.99
10"	\$2,154.61	\$3,229.51	\$2,324.46	\$2,521.28	\$2,876.16	\$2,324.46
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$3.84	\$5.76	\$4.14	\$3.80	\$5.13	\$4.14
Block 2, 5,001-10,000	\$3.84	\$5.76	\$4.14	\$4.76	\$5.13	\$4.14
Block 3, >10,000	\$3.84	\$5.76	\$4.14	\$4.76	\$5.13	\$4.14
General Service and Multi-Family	\$3.84	\$5.76	\$4.14	\$3.80	\$5.13	\$4.14
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$12.49	\$18.72	\$13.47	\$14.62	\$16.67	\$13.47
3"	\$24.98	\$37.44	\$26.95	\$29.23	\$33.35	\$26.95
4"	\$39.02	\$58.49	\$42.10	\$45.68	\$52.09	\$42.10
6"	\$78.06	\$117.00	\$84.21	\$91.35	\$104.20	\$84.21
8"	\$124.90	\$187.21	\$134.75	\$146.16	\$166.73	\$134.75
10"	\$179.54	\$269.11	\$193.69	\$210.11	\$239.67	\$193.69
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$30.25	\$45.35	\$32.63	\$33.32	\$40.38	\$32.63
5,000 Gallons	\$37.93	\$56.87	\$40.91	\$40.92	\$50.63	\$40.91
10,000 Gallons	\$57.13	\$85.67	\$61.61	\$64.72	\$76.26	\$61.61

AUF/Chuluota Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$4,405,675	\$79,732	\$4,485,407	\$0	\$4,485,407
2 Land and Land Rights	68,838	0	68,838	0	68,838
3 Non-used and Useful Components	0	(156,670)	(156,670)	0	(156,670)
4 Accumulated Depreciation	(898,319)	(11,434)	(909,753)	0	(909,753)
5 CIAC	(1,370,783)	0	(1,370,783)	0	(1,370,783)
6 Amortization of CIAC	268,200	2,550	270,750	0	270,750
7 Working Capital Allowance	<u>0</u>	<u>159,242</u>	<u>159,242</u>	<u>0</u>	<u>159,242</u>
8 Rate Base	<u>\$2,473,611</u>	<u>\$73,420</u>	<u>\$2,547,031</u>	<u>\$0</u>	<u>\$2,547,031</u>

AUF/Chuluota Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$6,382,832	\$34,026	\$6,416,858	\$0	\$6,416,858
2 Land and Land Rights	282,362	0	282,362	0	282,362
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(827,085)	(4,622)	(831,707)	0	(831,707)
5 CIAC	(1,592,535)	0	(1,592,535)	0	(1,592,535)
6 Amortization of CIAC	297,884	(19,533)	278,351	0	278,351
7 Working Capital Allowance	<u>0</u>	<u>54,231</u>	<u>54,231</u>	<u>0</u>	<u>54,231</u>
8 Rate Base	<u>\$4,543,458</u>	<u>\$64,102</u>	<u>\$4,607,560</u>	<u>\$0</u>	<u>\$4,607,560</u>

AUF/Chuluota
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$772,063</u>	<u>\$173,711</u>	<u>\$945,774</u>	<u>(\$146,651)</u>	<u>\$799,123</u>	<u>\$78,629</u> 9.84%	<u>\$877,751</u>
Operating Expenses							
2 Operation & Maintenance	\$378,870	\$48,258	\$427,128	(\$45,699)	\$381,429		\$381,429
3 Depreciation	104,471	8,899	113,370	0	113,370		113,370
4 Amortization	0	3,950	3,950	0	3,950		3,950
5 Taxes Other Than Income	116,812	(10,045)	106,767	(6,599)	100,168	3,538	103,706
6 Income Taxes	<u>66,314</u>	<u>27,414</u>	<u>93,728</u>	<u>(36,673)</u>	<u>57,055</u>	<u>28,256</u>	<u>85,312</u>
7 Total Operating Expense	<u>666,467</u>	<u>78,476</u>	<u>744,943</u>	<u>(88,971)</u>	<u>655,972</u>	<u>31,795</u>	<u>687,767</u>
8 Operating Income	<u>\$105,596</u>	<u>\$95,235</u>	<u>\$200,831</u>	<u>(\$57,680)</u>	<u>\$143,151</u>	<u>\$46,834</u>	<u>\$189,984</u>
9 Rate Base	<u>\$2,473,611</u>		<u>\$2,547,031</u>		<u>\$2,547,031</u>		<u>\$2,547,031</u>
10 Rate of Return	<u>4.27%</u>		<u>7.88%</u>		<u>5.62%</u>		<u>7.46%</u>

AUF/Chuluota
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$436,466</u>	<u>\$721,672</u>	<u>\$1,158,138</u>	<u>(\$719,429)</u>	<u>\$438,709</u>	<u>\$680,120</u> 155.03%	<u>\$1,118,829</u>
Operating Expenses							
2 Operation & Maintenance	\$208,625	\$28,927	\$237,552	(\$19,538)	\$218,014		\$218,014
3 Depreciation	271,796	44,539	316,335	0	316,335		316,335
4 Amortization		751	751	0	751		751
5 Taxes Other Than Income	18,571	68,918	87,489	(32,374)	55,115	30,605	85,720
6 Income Taxes	<u>(24,119)</u>	<u>189,058</u>	<u>164,939</u>	<u>(255,023)</u>	<u>(90,084)</u>	<u>244,412</u>	<u>154,328</u>
7 Total Operating Expense	<u>474,873</u>	<u>332,193</u>	<u>807,066</u>	<u>(306,935)</u>	<u>500,131</u>	<u>275,018</u>	<u>775,149</u>
8 Operating Income	<u>(\$38,407)</u>	<u>\$389,479</u>	<u>\$351,072</u>	<u>(\$412,494)</u>	<u>(\$61,422)</u>	<u>\$405,102</u>	<u>\$343,680</u>
9 Rate Base	<u>\$4,543,458</u>		<u>\$4,607,560</u>		<u>\$4,607,560</u>		<u>\$4,607,560</u>
10 Rate of Return	<u>-0.85%</u>		<u>7.62%</u>		<u>-1.33%</u>		<u>7.46%</u>

**AUF/Chuluota
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$173,269)	(\$635,850)
2 To reflect staff's proposed annualized revenue adjustment.	<u>26,618</u>	<u>(83,579)</u>
Total	<u>(\$146,651)</u>	<u>(\$719,429)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$45,699)</u>	<u>(\$19,538)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$6,599)</u>	<u>(\$32,374)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$36,673)</u>	<u>(\$255,023)</u>

**AUF/Chuluota
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, Commercial and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.25	\$15.36	\$14.12	\$21.92	\$13.68	\$13.68
3/4"	\$15.39	\$23.07	\$21.20	\$32.89	\$20.55	\$20.55
1"	\$25.64	\$38.43	\$35.33	\$54.81	\$34.23	\$34.23
1-1/2"	\$51.29	\$76.88	\$70.67	\$109.62	\$68.47	\$68.47
2"	\$82.07	\$123.01	\$113.07	\$175.39	\$109.56	\$109.56
3"	\$164.14	\$246.03	\$226.15	\$350.79	\$219.12	\$219.12
4"	\$256.46	\$384.40	\$353.34	\$548.10	\$342.36	\$342.36
6"	\$512.93	\$768.82	\$706.70	\$1,096.21	\$684.74	\$684.74
8"	\$820.69	\$1,230.12	\$1,130.73	\$1,753.93	\$1,095.59	\$1,095.59
10"	\$1,179.75	\$1,768.31	\$1,625.43	\$2,521.28	\$1,574.92	\$1,574.92
Gallage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
Block 2, 5,000-10,000	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
Block 3, Over 10,000	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
General Service and Multi-Family	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.85	\$10.27	\$9.44	\$14.62	\$9.14	\$9.14
3"	\$13.68	\$20.50	\$18.85	\$29.23	\$18.26	\$18.26
4"	\$21.37	\$32.03	\$29.44	\$45.68	\$28.53	\$28.53
6"	\$42.74	\$64.06	\$58.89	\$91.35	\$57.06	\$57.06
8"	\$68.38	\$102.49	\$94.21	\$146.16	\$91.28	\$91.28
10"	\$98.31	\$147.36	\$135.45	\$210.11	\$131.24	\$131.24
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$21.92	\$32.85	\$30.20	\$33.32	\$29.26	\$29.26
5,000 Gallons	\$29.70	\$44.51	\$40.92	\$40.92	\$39.65	\$39.65
10,000 Gallons	\$49.15	\$73.66	\$67.72	\$64.72	\$65.61	\$65.61

**AUF/Chuluota
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge:						
All Meter Sizes	\$22.01	\$44.92	\$31.53	\$45.26	\$41.76	\$31.53
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.01	\$16.35	\$11.48	\$8.73	\$15.20	\$11.48
<u>General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$22.01	\$44.92	\$31.53	\$45.26	\$41.76	\$31.53
3/4"	\$33.03	\$67.40	\$47.32	\$67.89	\$62.67	\$47.32
1"	\$55.03	\$112.30	\$78.84	\$113.14	\$104.42	\$78.84
1-1/2"	\$110.05	\$224.58	\$157.66	\$226.29	\$208.81	\$157.66
2"	\$176.09	\$359.34	\$252.27	\$362.06	\$334.12	\$252.27
3"	\$352.17	\$718.67	\$504.53	\$724.12	\$668.22	\$504.53
4"	\$550.28	\$1,122.95	\$788.36	\$1,131.44	\$1,044.11	\$788.36
6"	\$1,100.56	\$2,245.90	\$1,576.71	\$2,262.89	\$2,088.23	\$1,576.71
8"	\$1,760.89	\$3,593.42	\$2,522.73	\$3,620.62	\$3,341.15	\$2,522.73
10"	\$2,531.29	\$5,165.57	\$3,626.44	\$5,204.65	\$4,802.93	\$3,626.44
Gallage Charge, per 1,000 Gallons	\$9.60	\$19.59	\$13.75	\$10.48	\$18.22	\$13.75
<u>Flat Rate</u>						
Residential only	\$55.01	\$112.26	\$78.81	\$112.65	\$104.38	\$78.81
General Service only	\$55.01	\$112.26	\$78.81	\$701.21	\$104.38	\$78.81
Sprinkler Heads	-	-	-	-	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$46.04	\$93.97	\$65.97	\$71.45	\$87.36	\$65.97
5,000 Gallons	\$62.06	\$126.67	\$88.93	\$88.91	\$117.74	\$88.92
6,000 Gallons	\$70.07	\$143.02	\$100.41	\$97.64	\$132.94	\$100.40
(Wastewater Gallage Cap - 6,000 Gallons)						

AUF/East Lake Harris Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$523,391	\$9,938	\$533,329	\$0	\$533,329
2 Land and Land Rights	3,071	0	3,071	0	3,071
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(188,687)	(1,354)	(190,041)	0	(190,041)
5 CIAC	(4,936)	0	(4,936)	0	(4,936)
6 Amortization of CIAC	3,470	102	3,572	0	3,572
7 Working Capital Allowance	<u>0</u>	<u>19,160</u>	<u>19,160</u>	<u>0</u>	<u>19,160</u>
8 Rate Base	<u>\$336,309</u>	<u>\$27,846</u>	<u>\$364,155</u>	<u>\$0</u>	<u>\$364,155</u>

AUF/East Lake Harris Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$42,084</u>	<u>\$69,900</u>	<u>\$111,984</u>	<u>(\$68,826)</u>	<u>\$43,158</u>	<u>\$63,564</u> 147.28%	<u>\$106,722</u>
Operating Expenses							
2 Operation & Maintenance	\$35,184	\$5,239	\$40,423	(\$4,204)	\$36,219		\$36,219
3 Depreciation	16,883	1,518	18,401	0	18,401		18,401
4 Amortization	0	980	980	0	980		980
5 Taxes Other Than Income	7,265	4,734	11,999	(3,097)	8,902	2,860	11,762
6 Income Taxes	<u>(6,654)</u>	<u>19,502</u>	<u>12,848</u>	<u>(23,494)</u>	<u>(10,646)</u>	<u>22,843</u>	<u>12,197</u>
7 Total Operating Expense	<u>\$52,678</u>	<u>\$31,973</u>	<u>\$84,651</u>	<u>(\$30,795)</u>	<u>\$53,856</u>	<u>\$25,703</u>	<u>\$79,559</u>
8 Operating Income	<u>(\$10,594)</u>	<u>\$37,927</u>	<u>\$27,333</u>	<u>(\$38,031)</u>	<u>(\$10,698)</u>	<u>\$37,861</u>	<u>\$27,163</u>
9 Rate Base	<u>\$336,309</u>		<u>\$364,155</u>		<u>\$364,155</u>		<u>\$364,155</u>
10 Rate of Return	<u>-3.15%</u>		<u>7.51%</u>		<u>-2.94%</u>		<u>7.46%</u>

**AUF/East Lake Harris Estates
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07**

**Schedule 3-C
 Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$70,088)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,262	N/A
Total	<u>(\$68,826)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$4,204)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$3,097)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$23,494)</u>	N/A

**AUF/East Lake Harris Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.53	\$12.79	\$10.63	\$21.92	\$11.39	\$10.63
3/4"	\$12.81	\$19.20	\$15.97	\$32.89	\$17.10	\$15.97
1"	\$21.36	\$32.02	\$26.62	\$54.81	\$28.51	\$26.62
1-1/2"	\$42.69	\$63.99	\$53.21	\$109.62	\$56.99	\$53.21
2"	\$68.31	\$102.39	\$85.14	\$175.39	\$91.19	\$85.14
3"	\$136.65	\$204.82	\$170.32	\$350.79	\$182.42	\$170.32
4"	\$213.51	\$320.03	\$266.12	\$548.10	\$285.03	\$266.12
6"	\$427.03	\$640.07	\$532.26	\$1,096.21	\$570.07	\$532.26
8"	\$683.25	\$1,024.11	\$851.62	\$1,753.93	\$912.11	\$851.62
10"	\$982.19	\$1,472.19	\$1,224.22	\$2,521.28	\$1,311.18	\$1,224.22
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$4.86	\$7.28	\$6.06	\$3.80	\$6.49	\$6.06
Block 2, 5,001-10,000	\$4.86	\$7.28	\$6.06	\$4.76	\$6.49	\$6.06
Block 3, over 10,000	\$4.86	\$7.28	\$6.06	\$4.76	\$6.49	\$6.06
General Service and Multi-Family	\$4.86	\$7.28	\$6.06	\$3.80	\$6.49	\$6.06
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$5.69	\$8.53	\$7.09	\$14.62	\$7.60	\$7.09
3"	\$11.40	\$17.09	\$14.21	\$29.23	\$15.22	\$14.21
4"	\$17.78	\$26.65	\$22.16	\$45.68	\$23.74	\$22.16
6"	\$35.59	\$53.35	\$44.36	\$91.35	\$47.51	\$44.36
8"	\$56.95	\$85.36	\$70.98	\$146.16	\$76.03	\$70.98
10"	\$81.85	\$122.68	\$102.02	\$210.11	\$109.27	\$102.02
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$23.11	\$34.63	\$28.81	\$33.32	\$30.85	\$28.81
5,000 Gallons	\$32.83	\$49.19	\$40.93	\$40.92	\$43.83	\$40.93
10,000 Gallons	\$57.13	\$85.59	\$71.23	\$64.72	\$76.27	\$71.23

AUF/Fern Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$115,399	\$7,019	\$122,418	\$0	\$122,418
2 Land and Land Rights	780	0	780	0	780
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(27,606)	(964)	(28,570)	0	(28,570)
5 CIAC	(10,604)	0	(10,604)	0	(10,604)
6 Amortization of CIAC	5,517	(120)	5,397	0	5,397
7 Working Capital Allowance	<u>0</u>	<u>13,583</u>	<u>13,583</u>	<u>0</u>	<u>13,583</u>
8 Rate Base	<u>\$83,486</u>	<u>\$19,518</u>	<u>\$103,004</u>	<u>\$0</u>	<u>\$103,004</u>

**AUF/FernTerrace
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$48,745</u>	<u>\$4,960</u>	<u>\$53,705</u>	<u>(\$3,914)</u>	<u>\$49,791</u>	<u>\$2,051</u> 4.12%	<u>\$51,841</u>
Operating Expenses							
2 Operation & Maintenance	\$30,021	\$1,691	\$31,712	(\$1,612)	\$30,100		\$30,100
3 Depreciation	3,948	1,374	5,322	0	5,322		5,322
4 Amortization	0	699	699	0	699		699
5 Taxes Other Than Income	3,127	1,544	4,671	(176)	4,495	92	4,587
6 Income Taxes	<u>4,494</u>	<u>(912)</u>	<u>3,582</u>	<u>(869)</u>	<u>2,713</u>	<u>737</u>	<u>3,450</u>
7 Total Operating Expense	<u>\$41,590</u>	<u>\$4,396</u>	<u>\$45,986</u>	<u>(\$2,657)</u>	<u>\$43,329</u>	<u>\$829</u>	<u>\$44,158</u>
8 Operating Income	<u>\$7,155</u>	<u>\$564</u>	<u>\$7,719</u>	<u>(\$1,257)</u>	<u>\$6,462</u>	<u>\$1,221</u>	<u>\$7,683</u>
9 Rate Base	<u>\$83,486</u>		<u>\$103,004</u>		<u>\$103,004</u>		<u>\$103,004</u>
10 Rate of Return	<u>8.57%</u>		<u>7.49%</u>		<u>6.27%</u>		<u>7.46%</u>

**AUF/FernTerrace
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$5,337)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,423	N/A
Total	<u>(\$3,914)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$1,612)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$176)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$869)</u>	N/A

**AUF/FernTerrace
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.64	\$15.95	\$15.95	\$21.92	\$14.20	\$14.20
3/4"	\$15.96	\$23.92	\$23.92	\$32.89	\$21.31	\$21.31
1"	\$26.62	\$39.90	\$39.90	\$54.81	\$35.54	\$35.54
1-1/2"	\$53.22	\$79.77	\$79.77	\$109.62	\$71.05	\$71.05
2"	\$85.16	\$127.64	\$127.64	\$175.39	\$113.68	\$113.68
3"	\$170.33	\$255.30	\$255.30	\$350.79	\$227.38	\$227.38
4"	\$266.14	\$398.91	\$398.91	\$548.10	\$355.28	\$355.28
6"	\$532.27	\$797.81	\$797.81	\$1,096.21	\$710.56	\$710.56
8"	\$851.63	\$1,276.49	\$1,276.49	\$1,753.93	\$1,136.89	\$1,136.89
10"	\$1,224.23	\$1,834.98	\$1,834.98	\$2,521.28	\$1,634.29	\$1,634.29
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, 5,001-10,000	2.95	4.42	4.42	\$4.76	\$3.94	\$3.94
Block 3, over 10,000	2.95	4.42	4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$7.10	\$10.64	\$10.64	\$14.62	\$9.48	\$9.48
3"	\$14.19	\$21.27	\$21.27	\$29.23	\$18.94	\$18.94
4"	\$22.19	\$33.26	\$33.26	\$45.68	\$29.62	\$29.62
6"	\$44.35	\$66.48	\$66.48	\$91.35	\$59.21	\$59.21
8"	\$70.97	\$106.38	\$106.38	\$146.16	\$94.74	\$94.74
10"	\$102.02	\$152.92	\$152.92	\$210.11	\$136.19	\$136.19
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$19.49	\$29.21	\$29.21	\$33.32	\$26.02	\$26.02
5,000 Gallons	\$25.39	\$38.05	\$38.05	\$40.92	\$33.89	\$33.89
10,000 Gallons	\$40.14	\$60.15	\$60.15	\$50.68	\$53.58	\$53.58

AUF/Florida Central Commerce Park Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$1,403,606	\$3,650	\$1,407,256	\$0	\$1,407,256
2 Land and Land Rights	130,000	0	130,000	0	130,000
3 Non-used and Useful Components	0	(13,306)	(13,306)	0	(13,306)
4 Accumulated Depreciation	(849,566)	(916)	(850,482)	0	(850,482)
5 CIAC	(618,716)	0	(618,716)	0	(618,716)
6 Amortization of CIAC	325,545	(10,406)	315,139	0	315,139
7 Working Capital Allowance	<u>0</u>	<u>77,663</u>	<u>77,663</u>	<u>0</u>	<u>77,663</u>
8 Rate Base	<u>\$390,869</u>	<u>\$56,685</u>	<u>\$447,554</u>	<u>\$0</u>	<u>\$447,554</u>

**AUF/Florida Central Commerce Park
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$150,999</u>	<u>\$229,852</u>	<u>\$380,851</u>	<u>(\$228,438)</u>	<u>\$152,413</u>	<u>\$228,438</u> 149.88%	<u>\$380,851</u>
Operating Expenses							
2 Operation & Maintenance	\$264,157	(\$46,767)	\$217,390	\$50,141	\$267,531	\$0	\$267,531
3 Depreciation	40,039	22,361	62,400	0	62,400	0	62,400
4 Amortization	0	817	817	0	817	0	817
5 Taxes Other Than Income	31,756	18,562	50,318	(10,280)	40,038	10,280	50,318
6 Income Taxes	<u>(71,346)</u>	<u>87,250</u>	<u>15,904</u>	<u>(101,290)</u>	<u>(85,386)</u>	<u>82,093</u>	<u>(3,293)</u>
7 Total Operating Expense	<u>264,606</u>	<u>82,223</u>	<u>346,829</u>	<u>(61,429)</u>	<u>285,400</u>	<u>92,373</u>	<u>377,773</u>
8 Operating Income	<u>(\$113,607)</u>	<u>\$147,629</u>	<u>\$34,022</u>	<u>(\$167,009)</u>	<u>(\$132,987)</u>	<u>\$136,065</u>	<u>\$3,078</u>
9 Rate Base	<u>\$390,869</u>		<u>\$447,554</u>		<u>\$447,554</u>		<u>\$447,554</u>
10 Rate of Return	<u>-29.07%</u>		<u>7.60%</u>		<u>-29.71%</u>		<u>0.69%</u>

**AUF/Florida Central Commerce Park
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	N/A	(\$228,438)
2 To reflect the appropriate annualized revenue adjustment.	N/A	0
Total	N/A	<u>(\$228,438)</u>
<u>Operating and Maintenance Expenses</u>		
To remove pro forma O&M expenses	N/A	<u>\$50,141</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	N/A	<u>(\$10,280)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	N/A	<u>(\$101,290)</u>

**AUF/Florida Central Commerce Park
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge:						
All Meter Sizes	-	-	-	\$45.26	-	-
Gallage Charge - Per 1,000 gallons (6,000 gallons cap)	-	-	-	\$8.73	-	-
General Service						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$38.72	\$79.02	\$58.34	\$45.26	\$73.47	\$58.34
3/4"	\$58.08	\$118.52	\$87.51	\$67.89	\$110.20	\$87.51
1"	\$96.79	\$197.52	\$145.83	\$113.14	\$183.65	\$145.83
1-1/2"	\$193.58	\$395.04	\$291.65	\$226.29	\$367.30	\$291.65
2"	\$309.73	\$632.06	\$466.65	\$362.06	\$587.69	\$466.65
3"	\$619.44	\$1,264.08	\$933.27	\$724.12	\$1,175.34	\$933.27
4"	\$967.90	\$1,975.18	\$1,458.27	\$1,131.44	\$1,836.52	\$1,458.27
6"	\$1,935.82	\$3,950.40	\$2,916.57	\$2,262.89	\$3,673.07	\$2,916.57
8"	\$3,097.29	\$6,320.59	\$4,666.48	\$3,620.62	\$5,876.87	\$4,666.48
10"	\$4,452.36	\$9,085.86	\$6,708.08	\$5,204.65	\$8,448.01	\$6,708.08
Gallage Charge - Per 1,000 gallons	\$5.22	\$10.65	\$7.86	\$10.48	\$9.90	\$7.86
Multi-Family						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	-	\$79.02	\$58.34	\$45.26	-	-
3/4"	-	\$118.52	\$87.51	\$67.89	-	-
1"	-	\$197.52	\$145.83	\$113.14	-	-
1-1/2"	-	\$395.04	\$291.65	\$226.29	-	-
2"	-	\$632.06	\$466.65	\$362.06	-	-
3"	-	\$1,264.08	\$933.27	\$724.12	-	-
4"	-	\$1,975.18	\$1,458.27	\$1,131.44	-	-
6"	-	\$3,950.40	\$2,916.57	\$2,262.89	-	-
8"	-	\$6,320.59	\$4,666.48	\$3,620.62	-	-
10"	-	\$9,085.86	\$6,708.08	\$5,204.65	-	-
Gallage Charge - Per 1,000 gallons	-	\$10.65	\$7.86	\$10.48	-	-
Fiat Rate						
Residential	-	-	-	\$112.65	-	-
General Service	-	-	-	\$701.21	-	-
Reuse per sprinkler head	\$0.10	\$0.10	\$0.10	\$0.10	\$0.19	\$0.10
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	N/A	N/A	N/A	\$71.45	N/A	N/A
5,000 Gallons	N/A	N/A	N/A	\$88.91	N/A	N/A
6,000 Gallons	N/A	N/A	N/A	\$97.64	N/A	N/A

AUF/Friendly Center Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$19,977	\$1,741	\$21,718	\$0	\$21,718
2 Land and Land Rights	437	0	437	0	437
3 Non-used and Useful Components	0	(431)	(431)	0	(431)
4 Accumulated Depreciation	(11,336)	(256)	(11,592)	0	(11,592)
5 CIAC	(8,860)	0	(8,860)	0	(8,860)
6 Amortization of CIAC	3,707	(118)	3,589	0	3,589
7 Working Capital Allowance	<u>0</u>	<u>2,864</u>	<u>2,864</u>	<u>0</u>	<u>2,864</u>
8 Rate Base	<u>\$3,925</u>	<u>\$3,800</u>	<u>\$7,725</u>	<u>\$0</u>	<u>\$7,725</u>

AUF/Friendly Center
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$12,347</u>	<u>\$3,876</u>	<u>\$16,223</u>	<u>(\$3,955)</u>	<u>\$12,268</u>	<u>\$14,311</u> 116.65%	<u>\$26,579</u>
Operating Expenses							
2 Operation & Maintenance	\$22,504	(\$9,874)	\$12,630	\$9,932	\$22,562		\$22,562
3 Depreciation	426	553	979	0	979		979
4 Amortization	0	114	114	0	114		114
5 Taxes Other Than Income	642	981	1,623	(178)	1,445	644	2,089
6 Income Taxes	<u>(4,330)</u>	<u>4,604</u>	<u>274</u>	<u>(5,158)</u>	<u>(4,884)</u>	<u>5,143</u>	<u>259</u>
7 Total Operating Expense	<u>\$19,242</u>	<u>(\$3,622)</u>	<u>\$15,620</u>	<u>\$4,596</u>	<u>\$20,216</u>	<u>\$5,787</u>	<u>\$26,003</u>
8 Operating Income	<u>(\$6,895)</u>	<u>\$7,498</u>	<u>\$603</u>	<u>(\$8,551)</u>	<u>(\$7,948)</u>	<u>\$8,524</u>	<u>\$576</u>
9 Rate Base	<u>\$3,925</u>		<u>\$7,725</u>		<u>\$7,725</u>		<u>\$7,725</u>
10 Rate of Return	<u>-175.67%</u>		<u>7.81%</u>		<u>-102.89%</u>		<u>7.46%</u>

**AUF/Friendly Center
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$3,955)	N/A
2 To reflect the appropriate annualized revenue adjustment	0	N/A
Total	<u>(\$3,955)</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove Pro Forma O&M Expenses	<u>\$9,932</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$178)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense	<u>(\$5,158)</u>	N/A

**AUF/Friendly Center
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$15.84	\$23.74	\$17.86	\$21.92	\$21.15	\$17.86
3/4"	\$23.77	\$35.63	\$26.80	\$32.89	\$31.73	\$26.80
1"	\$39.62	\$59.39	\$44.67	\$54.81	\$52.89	\$44.67
1-1/2"	\$79.25	\$118.79	\$89.36	\$109.62	\$105.79	\$89.36
2"	\$126.79	\$190.04	\$142.97	\$175.39	\$169.26	\$142.97
3"	\$253.59	\$380.10	\$285.94	\$350.79	\$338.53	\$285.94
4"	\$396.23	\$593.90	\$446.78	\$548.10	\$528.95	\$446.78
6"	\$792.45	\$1,187.79	\$893.55	\$1,096.21	\$1,057.88	\$893.55
8"	\$1,267.93	\$1,900.48	\$1,429.70	\$1,753.93	\$1,692.63	\$1,429.70
10"	\$1,822.65	\$2,731.94	\$2,055.19	\$2,521.28	\$2,433.15	\$2,055.19
Gallorage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$4.09	\$6.13	\$4.61	\$3.80	\$5.46	\$4.61
Block 2 (5,000 - 10,000)	\$4.09	\$6.13	\$4.61	\$4.76	\$5.46	\$4.61
Block 3 (> 10,000)	\$4.09	\$6.13	\$4.61	\$4.76	\$5.46	\$4.61
General Service and Multi-Family	\$4.09	\$6.13	\$4.61	\$3.80	\$5.46	\$4.61
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$10.56	\$15.83	\$11.91	\$14.62	\$14.10	\$11.91
3"	\$21.14	\$31.69	\$23.84	\$29.23	\$28.22	\$23.84
4"	\$33.01	\$49.48	\$37.22	\$45.68	\$44.07	\$37.22
6"	\$66.04	\$98.99	\$74.47	\$91.35	\$88.16	\$74.47
8"	\$105.67	\$158.39	\$119.15	\$146.16	\$141.06	\$119.15
10"	\$151.88	\$227.65	\$171.26	\$210.11	\$202.75	\$171.26
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$28.11	\$42.13	\$31.69	\$33.32	\$37.53	\$31.69
5,000 Gallons	\$36.29	\$54.39	\$40.91	\$40.92	\$48.45	\$40.91
10,000 Gallons	\$56.74	\$85.04	\$63.96	\$64.72	\$75.75	\$63.96

AUF/Gibsonia Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Recommended Test Year
1 Plant in Service	\$350,493	\$11,005	\$361,498	\$0	\$361,498
2 Land and Land Rights	3,830	0	3,830	0	3,830
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(70,668)	(1,497)	(72,165)	0	(72,165)
5 CIAC	(90,353)	0	(90,353)	0	(90,353)
6 Amortization of CIAC	44,577	446	45,023	0	45,023
7 Working Capital Allowance	<u>0</u>	<u>11,989</u>	<u>11,989</u>	<u>0</u>	<u>11,989</u>
8 Rate Base	<u>\$237,879</u>	<u>\$21,943</u>	<u>\$259,822</u>	<u>\$0</u>	<u>\$259,822</u>

**AUF/Gibsonia Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$18,150</u>	<u>\$82,201</u>	<u>\$100,351</u>	<u>(\$74,265)</u>	<u>\$26,086</u>	<u>\$62,959</u> 241.35%	<u>\$89,045</u>
Operating Expenses							
2 Operation & Maintenance	\$43,809	\$11,525	\$55,334	(\$10,408)	\$44,926		\$44,926
3 Depreciation	8,526	877	9,403	0	9,403		9,403
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	569	6,573	7,142	(3,342)	3,800	2,833	6,633
6 Income Taxes	<u>(13,406)</u>	<u>22,478</u>	<u>9,072</u>	<u>(22,995)</u>	<u>(13,923)</u>	<u>22,625</u>	<u>8,703</u>
7 Total Operating Expense	<u>\$39,498</u>	<u>\$41,453</u>	<u>\$80,951</u>	<u>(\$36,745)</u>	<u>\$44,206</u>	<u>\$25,458</u>	<u>\$69,665</u>
8 Operating Income	<u>(\$21,348)</u>	<u>\$40,748</u>	<u>\$19,400</u>	<u>(\$37,520)</u>	<u>(\$18,120)</u>	<u>\$37,500</u>	<u>\$19,380</u>
9 Rate Base	<u>\$237,879</u>		<u>\$259,822</u>		<u>\$259,822</u>		<u>\$259,822</u>
10 Rate of Return	<u>-8.97%</u>		<u>7.47%</u>		<u>-6.97%</u>		<u>7.46%</u>

AUF/Gibsonia Estates
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$75,659)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,394	N/A
Total	<u>(\$74,265)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$10,408)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$3,342)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$22,995)</u>	<u>N/A</u>

AUF/Gibsonia Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$5.65	\$8.47	\$8.47	\$21.92	\$7.54	\$7.54
3/4"	-	-	-	\$32.89	-	-
1"	\$5.65	\$8.47	\$8.47	\$54.81	\$7.54	\$7.54
1-1/2"	-	-	-	\$109.62	-	-
2"	\$5.65	\$8.47	\$8.47	\$175.39	\$7.54	\$7.54
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$0.67	\$1.00	\$1.00	\$3.80	\$0.89	\$0.89
Block 2, 5,001-10,000	\$0.67	\$1.00	\$1.00	\$4.76	\$0.89	\$0.89
Block 3, Over 10,000	\$0.67	\$1.00	\$1.00	\$4.76	\$0.89	\$0.89
General Service and Multi-Family	\$0.67	\$1.00	\$1.00	\$3.80	\$0.89	\$0.89
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$7.66	\$11.47	\$11.47	\$33.32	\$10.23	\$10.23
5,000 Gallons	\$9.00	\$13.47	\$13.47	\$40.92	\$12.01	\$12.01
10,000 Gallons	\$12.35	\$18.47	\$18.47	\$64.72	\$16.49	\$16.49

AUF/Grand Terrace Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$137,074	\$6,176	\$143,250	\$0	\$143,250
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	(13,784)	(862)	(14,646)	0	(14,646)
5 CIAC	(33,656)	0	(33,656)	0	(33,656)
6 Amortization of CIAC	16,873	428	17,301	0	17,301
7 Working Capital Allowance	<u>0</u>	<u>12,248</u>	<u>12,248</u>	<u>0</u>	<u>12,248</u>
8 Rate Base	<u>\$112,113</u>	<u>\$17,990</u>	<u>\$130,103</u>	<u>\$0</u>	<u>\$130,103</u>

**AUF/Grand Terrace
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$33,480</u>	<u>\$18,472</u>	<u>\$51,952</u>	<u>(\$18,437)</u>	<u>\$33,515</u>	<u>\$18,437</u> 55.01%	<u>\$51,952</u>
Operating Expenses							
2 Operation & Maintenance	\$39,421	(\$10,826)	\$28,595	\$11,103	\$39,698		\$39,698
3 Depreciation	2,827	1,290	4,117	0	4,117		4,117
4 Amortization	0	614	614	0	614		614
5 Taxes Other Than Income	2,418	1,937	4,355	(830)	3,525	830	4,355
6 Income Taxes	<u>(4,315)</u>	<u>8,853</u>	<u>4,538</u>	<u>(10,905)</u>	<u>(6,367)</u>	<u>6,625</u>	<u>258</u>
7 Total Operating Expense	<u>\$40,351</u>	<u>\$1,868</u>	<u>\$42,219</u>	<u>(\$632)</u>	<u>\$41,587</u>	<u>\$7,455</u>	<u>\$49,042</u>
8 Operating Income	<u>(\$6,871)</u>	<u>\$16,604</u>	<u>\$9,733</u>	<u>(\$17,805)</u>	<u>(\$8,072)</u>	<u>\$10,981</u>	<u>\$2,910</u>
9 Rate Base	<u>\$112,113</u>		<u>\$130,103</u>		<u>\$130,103</u>		<u>\$130,103</u>
10 Rate of Return	<u>-6.13%</u>		<u>7.48%</u>		<u>-6.20%</u>		<u>2.24%</u>

**AUF/Grand Terrace
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$18,744)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	307	N/A
Total	<u>(\$18,437)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$11,103</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$830)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$10,905)</u>	N/A

**AUF/Grand Terrace
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.90	\$14.84	\$14.84	\$21.92	\$13.22	\$13.22
3/4"	\$14.86	\$22.27	\$22.27	\$32.89	\$19.84	\$19.84
1"	\$24.76	\$37.11	\$37.11	\$54.81	\$33.05	\$33.05
1-1/2"	\$49.49	\$74.18	\$74.18	\$109.62	\$66.07	\$66.07
2"	\$79.20	\$118.71	\$118.71	\$175.39	\$105.73	\$105.73
3"	\$158.39	\$237.41	\$237.41	\$350.79	\$211.44	\$211.44
4"	\$247.48	\$370.94	\$370.94	\$548.10	\$330.37	\$330.37
6"	\$494.98	\$741.92	\$741.92	\$1,096.21	\$660.77	\$660.77
8"	\$791.96	\$1,187.06	\$1,187.06	\$1,753.93	\$1,057.22	\$1,057.22
10"	\$1,138.43	\$1,706.37	\$1,706.37	\$2,521.28	\$1,519.74	\$1,519.74
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
Block 2 (5,000 - 10,000)	\$2.14	\$3.21	\$3.21	\$4.76	\$2.86	\$2.86
Block 3 (> 10,000)	\$2.14	\$3.21	\$3.21	\$4.76	\$2.86	\$2.86
General Service and Multi-Family	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$16.32	\$24.47	\$24.47	\$33.32	\$21.79	\$21.79
5,000 Gallons	\$20.60	\$30.89	\$30.89	\$40.92	\$27.50	\$27.50
10,000 Gallons	\$31.30	\$46.94	\$46.94	\$50.68	\$41.78	\$41.78

AUF/Haines Creek Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$83,019	\$6,233	\$89,252	\$0	\$89,252
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(37,748)	(722)	(38,470)	0	(38,470)
5 CIAC	(26,581)	0	(26,581)	0	(26,581)
6 Amortization of CIAC	19,086	279	19,365	0	19,365
7 Working Capital Allowance	<u>0</u>	<u>6,790</u>	<u>6,790</u>	<u>0</u>	<u>6,790</u>
8 Rate Base	<u>\$37,776</u>	<u>\$12,580</u>	<u>\$50,356</u>	<u>\$0</u>	<u>\$50,356</u>

**AUF/Haines Creek
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$22,234</u>	<u>\$15,350</u>	<u>\$37,584</u>	<u>(\$15,095)</u>	<u>\$22,489</u>	<u>\$15,095</u> 67.12%	<u>\$37,584</u>
Operating Expenses							
2 Operation & Maintenance	\$33,720	(\$7,596)	\$26,124	\$7,826	\$33,950		\$33,950
3 Depreciation	2,522	174	2,696	0	2,696		2,696
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,228	2,111	3,339	(679)	2,660	679	3,339
6 Income Taxes	<u>(5,877)</u>	<u>7,612</u>	<u>1,735</u>	<u>(8,424)</u>	<u>(6,689)</u>	<u>5,425</u>	<u>(1,265)</u>
7 Total Operating Expense	<u>\$31,593</u>	<u>\$2,301</u>	<u>\$33,894</u>	<u>(\$1,278)</u>	<u>\$32,616</u>	<u>\$6,104</u>	<u>\$38,720</u>
8 Operating Income	<u>(\$9,359)</u>	<u>\$13,049</u>	<u>\$3,690</u>	<u>(\$13,817)</u>	<u>(\$10,127)</u>	<u>\$8,991</u>	<u>(\$1,136)</u>
9 Rate Base	<u>\$37,776</u>		<u>\$50,356</u>		<u>\$50,356</u>		<u>\$50,356</u>
10 Rate of Return	<u>-24.77%</u>		<u>7.33%</u>		<u>-20.11%</u>		<u>-2.26%</u>

**AUF/Haines Creek
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$15,558)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	463	N/A
Total	<u>(\$15,095)</u>	<u>N/A</u>
<u>Operations and Maintenance Expenses</u>		
To remove Pro Forma O&M Expense.	<u>\$7,826</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$679)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$8,424)</u>	N/A

**AUF/Haines Creek
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
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Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$9.54	\$16.26	\$16.26	\$21.92	\$15.95	\$15.95
3/4"	\$14.30	\$24.37	\$24.37	\$32.89	\$23.90	\$23.90
1"	\$23.85	\$40.65	\$40.65	\$54.81	\$39.87	\$39.87
1-1/2"	\$47.70	\$81.30	\$81.30	\$109.62	\$79.73	\$79.73
2"	\$76.32	\$130.09	\$130.09	\$175.39	\$127.57	\$127.57
3"	\$152.65	\$260.19	\$260.19	\$350.79	\$255.15	\$255.15
4"	\$238.52	\$406.55	\$406.55	\$548.10	\$398.68	\$398.68
6"	\$457.13	\$779.17	\$779.17	\$1,096.21	\$764.09	\$764.09
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-

Gallonge Charge, per 1,000 Gallons

Residential

Block 1 (0 -5,000)	\$1.53	\$2.61	\$2.61	\$3.80	\$2.56	\$2.56
Block 2 (5,000 - 10,000)	\$1.53	\$2.61	\$2.61	\$4.76	\$2.56	\$2.56
Block 3 (> 10,000)	\$1.53	\$2.61	\$2.61	\$4.76	\$2.56	\$2.56
General Service and Multi-Family	\$1.53	\$2.61	\$2.61	\$3.80	\$2.56	\$2.56

Private Fire Protection

Base Facility Charge by Meter Size:

2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-

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

3,000 Gallons	\$14.13	\$24.09	\$24.09	\$33.32	\$23.62	\$23.62
5,000 Gallons	\$17.19	\$29.31	\$29.31	\$40.92	\$28.73	\$28.73
10,000 Gallons	\$24.84	\$42.36	\$42.36	\$64.72	\$41.52	\$41.52

AUF/Harmony Homes Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$82,058	\$3,594	\$85,652	\$0	\$85,652
2 Land and Land Rights	764	0	764	0	764
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(24,536)	(485)	(25,021)	0	(25,021)
5 CIAC	(528)	0	(528)	0	(528)
6 Amortization of CIAC	342	(1)	341	0	341
7 Working Capital Allowance	<u>0</u>	<u>8,020</u>	<u>8,020</u>	<u>0</u>	<u>8,020</u>
8 Rate Base	<u>\$58,100</u>	<u>\$11,128</u>	<u>\$69,228</u>	<u>\$0</u>	<u>\$69,228</u>

**AUF/Harmony Homes
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$30,433</u>	<u>\$14,445</u>	<u>\$44,878</u>	<u>(\$13,942)</u>	<u>\$30,936</u>	<u>\$13,942</u> 45.07%	<u>\$44,878</u>
Operating Expenses							
2 Operation & Maintenance	\$41,986	(\$12,747)	\$29,239	\$12,657	\$41,896	\$0	\$41,896
3 Depreciation	2,830	580	3,410	0	3,410	0	3,410
4 Amortization	0	348	348	0	348	0	348
5 Taxes Other Than Income	2,220	2,054	4,274	(627)	3,647	627	4,274
6 Income Taxes	<u>(6,405)</u>	<u>8,817</u>	<u>2,412</u>	<u>(9,819)</u>	<u>(7,407)</u>	<u>5,010</u>	<u>(2,397)</u>
7 Total Operating Expense	<u>\$40,631</u>	<u>(\$948)</u>	<u>\$39,683</u>	<u>\$2,210</u>	<u>\$41,893</u>	<u>\$5,637</u>	<u>\$47,531</u>
8 Operating Income	<u>(\$10,198)</u>	<u>\$15,393</u>	<u>\$5,195</u>	<u>(\$16,152)</u>	<u>(\$10,957)</u>	<u>\$8,304</u>	<u>(\$2,653)</u>
9 Rate Base	<u>\$58,100</u>		<u>\$69,228</u>		<u>\$69,228</u>		<u>\$69,228</u>
10 Rate of Return	<u>-17.55%</u>		<u>7.50%</u>		<u>-15.83%</u>		<u>-3.83%</u>

**AUF/Harmony Homes
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$14,661)	N/A
2 To reflect the appropriate annualized revenue adjustment	719	N/A
Total	<u>(\$13,942)</u>	<u>N/A</u>
<u>Operating and Maintenance Expenses</u>		
To remove pro forma O&M Expenses	<u>\$12,657</u>	N/A
<u>Taxes Other Than Income</u>		
RAF's on revenue adjustments above	<u>(\$627)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense	<u>(\$9,819)</u>	N/A

AUF/Harmony Homes
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$21.02	\$31.51	\$22.10	\$21.92	\$28.06	\$22.10
3/4"	\$31.54	\$47.27	\$33.16	\$32.89	\$42.10	\$33.16
1"	\$52.58	\$78.81	\$55.28	\$54.81	\$70.19	\$55.28
1-1/2"	\$105.13	\$157.58	\$110.53	\$109.61	\$140.34	\$110.53
2"	\$168.23	\$252.16	\$176.87	\$175.39	\$224.58	\$176.87
3"	\$336.44	\$504.28	\$353.73	\$350.79	\$449.13	\$353.73
4"	\$525.69	\$787.95	\$552.70	\$548.10	\$701.77	\$552.70
6"	\$1,051.38	\$1,575.90	\$1,105.41	\$1,096.21	\$1,403.54	\$1,105.41
8"	\$1,682.21	\$2,521.44	\$1,768.65	\$1,753.93	\$2,245.66	\$1,768.65
10"	\$2,418.77	\$3,625.46	\$2,543.06	\$2,521.28	\$3,228.93	\$2,543.06
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$3.58	\$5.37	\$3.76	\$3.80	\$4.78	\$3.76
Block 2, 5,001-10,000	\$3.58	\$5.37	\$3.76	\$4.76	\$4.78	\$3.76
Block 3, >10,000	\$3.58	\$5.37	\$3.76	\$4.76	\$4.78	\$3.76
General Service and Multi-Family	\$3.58	\$5.37	\$3.76	\$3.80	\$4.78	\$3.76
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$14.02	\$21.01	\$14.74	\$14.62	\$18.72	\$14.74
3"	\$28.03	\$42.01	\$29.47	\$29.23	\$37.42	\$29.47
4"	\$43.83	\$65.70	\$46.08	\$45.68	\$58.51	\$46.08
6"	\$87.60	\$131.30	\$92.10	\$91.35	\$116.94	\$92.10
8"	\$140.19	\$210.13	\$147.39	\$146.16	\$187.15	\$147.39
10"	\$201.51	\$302.04	\$211.87	\$210.11	\$269.01	\$211.87
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$31.76	\$47.62	\$33.38	\$33.32	\$42.40	\$33.38
5,000 Gallons	\$38.92	\$58.36	\$40.90	\$40.92	\$51.96	\$40.90
10,000 Gallons	\$56.82	\$85.21	\$59.70	\$64.72	\$75.85	\$59.70

AUF/Hermits Cove Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$624,927	\$10,275	\$635,202	\$0	\$635,202
2 Land and Land Rights	3,164	0	3,164	0	3,164
3 Non-used and Useful Components(net)	0	(41,103)	(41,103)	0	(41,103)
4 Accumulated Depreciation	(168,580)	(3,246)	(171,826)	0	(171,826)
5 CIAC	(9,285)	0	(9,285)	0	(9,285)
6 Amortization of CIAC	3,782	(97)	3,685	0	3,685
7 Working Capital Allowance	<u>0</u>	<u>19,379</u>	<u>19,379</u>	<u>0</u>	<u>19,379</u>
8 Rate Base	<u>\$454,008</u>	<u>(\$14,792)</u>	<u>\$439,216</u>	<u>\$0</u>	<u>\$439,216</u>

**AUF/Hermits Cove
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$44,083</u>	<u>\$90,690</u>	<u>\$134,773</u>	<u>(\$90,415)</u>	<u>\$44,358</u>	<u>\$81,528</u> 183.79%	<u>\$125,887</u>
Operating Expenses							
2 Operation & Maintenance	\$38,514	\$8,521	\$47,035	(\$7,176)	\$39,859	\$0	\$39,859
3 Depreciation	18,830	3,364	22,194	0	22,194	0	22,194
4 Amortization	0	963	963	0	963	0	963
5 Taxes Other Than Income	11,152	4,646	15,798	(4,069)	11,729	3,669	15,398
6 Income Taxes	<u>(9,417)</u>	<u>25,012</u>	<u>15,595</u>	<u>(30,182)</u>	<u>(14,587)</u>	<u>29,299</u>	<u>14,711</u>
7 Total Operating Expense	<u>\$59,079</u>	<u>\$42,506</u>	<u>\$101,585</u>	<u>(\$41,427)</u>	<u>\$60,158</u>	<u>\$32,967</u>	<u>\$93,125</u>
8 Operating Income	<u>(\$14,996)</u>	<u>\$48,184</u>	<u>\$33,188</u>	<u>(\$48,988)</u>	<u>(\$15,800)</u>	<u>\$48,561</u>	<u>\$32,761</u>
9 Rate Base	<u>\$454,008</u>		<u>\$439,216</u>		<u>\$439,216</u>		<u>\$439,216</u>
10 Rate of Return	<u>-3.30%</u>		<u>7.56%</u>		<u>-3.60%</u>		<u>7.46%</u>

**AUF/Hermits Cove
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$91,159)	N/A
2 To reflect the appropriate annualized revenue adjustment	744	N/A
Total	<u>(\$90,415)</u>	<u>N/A</u>
<u>Operation and Maintenance Expense</u>		
To remove pro forma O&M Expenses	<u>(\$7,176)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$4,069)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense	<u>(\$30,182)</u>	N/A

**AUF/Hermits Cove
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.52	\$14.27	\$11.74	\$21.92	\$12.71	\$11.74
3/4"	\$14.26	\$21.37	\$17.59	\$32.89	\$19.04	\$17.59
1"	\$23.78	\$35.64	\$29.34	\$54.81	\$31.75	\$29.34
1-1/2"	\$47.57	\$71.30	\$58.68	\$109.62	\$63.50	\$58.68
2"	\$76.12	\$114.10	\$93.91	\$175.39	\$101.62	\$93.91
3"	\$152.22	\$228.16	\$187.79	\$350.79	\$203.21	\$187.79
4"	\$237.84	\$356.49	\$293.41	\$548.10	\$317.50	\$293.41
6"	\$475.69	\$713.00	\$586.83	\$1,096.21	\$635.02	\$586.83
8"	\$761.10	\$1,140.80	\$938.93	\$1,753.93	\$1,016.03	\$938.93
10"	\$1,094.09	\$1,639.91	\$1,349.72	\$2,521.28	\$1,460.55	\$1,349.72
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1 (0 -5,000)	\$4.73	\$7.09	\$5.84	\$3.80	\$6.31	\$5.84
Block 2 (5,000 - 10,000)	\$4.73	\$7.09	\$5.84	\$4.76	\$6.31	\$5.84
Block 3 (> 10,000)	\$4.73	\$7.09	\$5.84	\$4.76	\$6.31	\$5.84
General Service and Multi-Family	\$4.73	\$7.09	\$5.84	\$3.80	\$6.31	\$5.84
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.35	\$9.52	\$7.83	\$14.62	\$8.48	\$7.83
3"	\$12.68	\$19.01	\$15.64	\$29.23	\$16.93	\$15.64
4"	\$19.81	\$29.69	\$24.44	\$45.68	\$26.45	\$24.44
6"	\$39.64	\$59.42	\$48.90	\$91.35	\$52.92	\$48.90
8"	\$63.43	\$95.07	\$78.25	\$146.16	\$84.68	\$78.25
10"	\$91.16	\$136.64	\$112.46	\$210.11	\$121.69	\$112.46
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$23.71	\$35.54	\$29.26	\$33.32	\$31.65	\$29.26
5,000 Gallons	\$33.17	\$49.72	\$40.94	\$40.92	\$44.28	\$40.94
10,000 Gallons	\$56.82	\$85.17	\$70.14	\$64.72	\$75.85	\$70.14

AUF/Hobby Hills Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$57,238	\$5,840	\$63,078	\$0	\$63,078
2 Land and Land Rights	570	0	570	0	570
3 Non-used and Useful Components	0	(16,345)	(16,345)	0	(16,345)
4 Accumulated Depreciation	(14,392)	(780)	(15,172)	0	(15,172)
5 CIAC	(7,113)	0	(7,113)	0	(7,113)
6 Amortization of CIAC	2,311	(44)	2,267	0	2,267
7 Working Capital Allowance	<u>0</u>	<u>10,893</u>	<u>10,893</u>	<u>0</u>	<u>10,893</u>
8 Rate Base	<u>\$38,614</u>	<u>(\$436)</u>	<u>\$38,178</u>	<u>\$0</u>	<u>\$38,178</u>

**AUF/Hobby Hills
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$25,380</u>	<u>\$17,854</u>	<u>\$43,234</u>	<u>(\$16,380)</u>	<u>\$26,854</u>	<u>\$16,380</u> 61.00%	<u>\$43,234</u>
Operating Expenses							
2 Operation & Maintenance	\$38,727	(\$8,179)	\$30,548	\$8,446	\$38,994	\$0	\$38,994
3 Depreciation	1,825	995	2,820	0	2,820	0	2,820
4 Amortization	0	533	533	0	533	0	533
5 Taxes Other Than Income	1,401	1,955	3,356	(737)	2,619	737	3,356
6 Income Taxes	<u>(6,393)</u>	<u>8,283</u>	<u>1,890</u>	<u>(8,980)</u>	<u>(7,090)</u>	<u>5,887</u>	<u>(1,203)</u>
7 Total Operating Expense	<u>\$35,560</u>	<u>\$3,587</u>	<u>\$39,147</u>	<u>(\$1,271)</u>	<u>\$37,876</u>	<u>\$6,624</u>	<u>\$44,500</u>
8 Operating Income	<u>(\$10,180)</u>	<u>\$14,267</u>	<u>\$4,087</u>	<u>(\$15,109)</u>	<u>(\$11,022)</u>	<u>\$9,757</u>	<u>(\$1,266)</u>
9 Rate Base	<u>\$38,614</u>		<u>\$38,178</u>		<u>\$38,178</u>		<u>\$38,178</u>
10 Rate of Return	<u>-26.36%</u>		<u>10.71%</u>		<u>-28.87%</u>		<u>-3.32%</u>

**AUF/Hobby Hills
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$18,072)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,692	N/A
Total	<u>(\$16,380)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$8,446</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$737)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$8,980)</u>	N/A

AUF/Hobby Hills
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.90	\$14.84	\$14.84	\$21.92	\$13.22	\$13.22
3/4"	\$14.86	\$22.27	\$22.27	\$32.89	\$19.84	\$19.84
1"	\$24.76	\$37.11	\$37.11	\$54.81	\$33.05	\$33.05
1-1/2"	\$49.49	\$74.18	\$74.18	\$109.62	\$66.07	\$66.07
2"	\$79.20	\$118.71	\$118.71	\$175.39	\$105.73	\$105.73
3"	\$158.39	\$237.41	\$237.41	\$350.79	\$211.44	\$211.44
4"	\$247.48	\$370.94	\$370.94	\$548.10	\$330.37	\$330.37
6"	\$494.98	\$741.92	\$741.92	\$1,096.21	\$660.77	\$660.77
8"	\$791.96	\$1,187.06	\$1,187.06	\$1,753.93	\$1,057.22	\$1,057.22
10"	\$1,138.43	\$1,706.37	\$1,706.37	\$2,521.28	\$1,519.74	\$1,519.74
Gallorage Charge, per 1,000 Gallons						
Residential						
Block 1, (0 - 5,000)	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
Block 2, (5,000 - 10,000)	\$2.14	\$3.21	\$3.21	\$4.76	\$2.86	\$2.86
Block 3, (Over 10,000)	\$2.14	\$3.21	\$3.21	\$4.76	\$2.86	\$2.86
General Service and Multi-Family	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.58	\$9.86	\$9.86	\$14.62	\$8.78	\$8.78
3"	\$13.21	\$19.80	\$19.80	\$29.23	\$17.63	\$17.63
4"	\$20.63	\$30.92	\$30.92	\$45.68	\$27.54	\$27.54
6"	\$41.25	\$61.83	\$61.83	\$91.35	\$55.07	\$55.07
8"	\$66.00	\$98.93	\$98.93	\$146.16	\$88.11	\$88.11
10"	\$94.87	\$142.20	\$142.20	\$210.11	\$126.65	\$126.65
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$16.32	\$24.47	\$24.47	\$33.32	\$21.79	\$21.79
5,000 Gallons	\$20.60	\$30.89	\$30.89	\$40.92	\$27.50	\$27.50
10,000 Gallons	\$31.30	\$46.94	\$46.94	\$64.72	\$41.78	\$41.78

AUF/Holiday Haven Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$67,425	\$7,019	\$74,444	\$0	\$74,444
2 Land and Land Rights	260	0	260	0	260
3 Non-used and Useful Components	0	(6,755)	(6,755)	0	(6,755)
4 Accumulated Depreciation	(18,999)	(936)	(19,935)	0	(19,935)
5 CIAC	(41,818)	0	(41,818)	0	(41,818)
6 Amortization of CIAC	30,087	(224)	29,863	0	29,863
7 Working Capital Allowance	<u>0</u>	<u>12,917</u>	<u>12,917</u>	<u>0</u>	<u>12,917</u>
8 Rate Base	<u>\$36,955</u>	<u>\$12,021</u>	<u>\$48,976</u>	<u>\$0</u>	<u>\$48,976</u>

**AUF/Holiday Haven
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$683,992	\$6,233	\$690,225	\$0	\$690,225
2 Land and Land Rights	108,433	0	108,433	0	108,433
3 Non-used and Useful Components	0	(39,311)	(39,311)	0	(39,311)
4 Accumulated Depreciation	(357,262)	(873)	(358,135)	0	(358,135)
5 CIAC	(76,460)	0	(76,460)	0	(76,460)
6 Amortization of CIAC	52,468	(789)	51,679	0	51,679
7 Working Capital Allowance	<u>0</u>	<u>25,543</u>	<u>25,543</u>	<u>0</u>	<u>25,543</u>
8 Rate Base	<u>\$411,171</u>	<u>(\$9,197)</u>	<u>\$401,974</u>	<u>\$0</u>	<u>\$401,974</u>

**AUF/Holiday Haven
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$37,772</u>	<u>\$28,450</u>	<u>\$66,222</u>	<u>(\$27,735)</u>	<u>\$38,487</u>	<u>\$32,522</u> 84.50%	<u>\$71,009</u>
Operating Expenses							
2 Operation & Maintenance	\$65,944	(\$12,138)	\$53,806	\$4,630	\$58,436		\$58,436
3 Depreciation	869	1,409	2,278	0	2,278		2,278
4 Amortization	0	620	620	0	620		620
5 Taxes Other Than Income	6,828	(2,662)	4,166	(1,248)	2,918	1,463	4,381
6 Income Taxes	<u>(13,836)</u>	<u>15,528</u>	<u>1,692</u>	<u>(11,739)</u>	<u>(10,047)</u>	<u>11,687</u>	<u>1,640</u>
7 Total Operating Expense	<u>\$59,805</u>	<u>\$2,757</u>	<u>\$62,562</u>	<u>(\$8,357)</u>	<u>\$54,205</u>	<u>\$13,151</u>	<u>\$67,356</u>
8 Operating Income	<u>(\$22,033)</u>	<u>\$25,693</u>	<u>\$3,660</u>	<u>(\$19,378)</u>	<u>(\$15,718)</u>	<u>\$19,371</u>	<u>\$3,653</u>
9 Rate Base	<u>\$36,955</u>		<u>\$48,976</u>		<u>\$48,976</u>		<u>\$48,976</u>
10 Rate of Return	<u>-59.62%</u>		<u>7.47%</u>		<u>-32.09%</u>		<u>7.46%</u>

**AUF/Holiday Haven
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$53,993</u>	<u>\$90,878</u>	<u>\$144,871</u>	<u>(\$89,958)</u>	<u>\$54,913</u>	<u>\$92,173</u> 167.85%	<u>\$147,086</u>
Operating Expenses							
2 Operation & Maintenance	\$65,672	(\$2,249)	\$63,423	\$2,834	\$66,257		\$66,257
3 Depreciation	25,486	(1,033)	24,453	0	24,453		24,453
4 Amortization	0	515	515	0	515		515
5 Taxes Other Than Income	2,176	10,138	12,314	(4,048)	8,266	4,148	12,414
6 Income Taxes	<u>(15,176)</u>	<u>29,295</u>	<u>14,119</u>	<u>(33,779)</u>	<u>(19,660)</u>	<u>33,124</u>	<u>13,464</u>
7 Total Operating Expense	<u>\$78,158</u>	<u>\$36,666</u>	<u>\$114,824</u>	<u>(\$34,993)</u>	<u>\$79,831</u>	<u>\$37,272</u>	<u>\$117,103</u>
8 Operating Income	<u>(\$24,165)</u>	<u>\$54,212</u>	<u>\$30,047</u>	<u>(\$54,965)</u>	<u>(\$24,918)</u>	<u>\$54,901</u>	<u>\$29,983</u>
9 Rate Base	<u>\$411,171</u>		<u>\$401,974</u>		<u>\$401,974</u>		<u>\$401,974</u>
10 Rate of Return	<u>-5.88%</u>		<u>7.47%</u>		<u>-6.20%</u>		<u>7.46%</u>

**AUF/Holiday Haven
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$28,600)	(\$91,357)
2 To reflect staff's proposed annualized revenue adjustment.	865	1,399
Total	<u>(\$27,735)</u>	<u>(\$89,958)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$4,630</u>	<u>\$2,834</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,248)</u>	<u>(\$4,048)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$11,739)</u>	<u>(\$33,779)</u>

**AUF/Holiday Haven
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.38	\$15.56	\$12.69	\$21.92	\$13.86	\$12.69
3/4"	\$15.56	\$23.32	\$19.02	\$32.89	\$20.77	\$19.02
1"	\$25.94	\$38.88	\$31.70	\$54.81	\$34.63	\$31.70
1-1/2"	\$51.89	\$77.78	\$63.42	\$109.62	\$69.27	\$63.42
2"	\$83.04	\$124.47	\$101.49	\$175.39	\$110.85	\$101.49
3"	\$166.05	\$248.89	\$202.95	\$350.79	\$221.67	\$202.95
4"	\$259.46	\$388.90	\$317.12	\$548.10	\$346.36	\$317.12
6"	\$518.93	\$777.82	\$634.25	\$1,096.21	\$692.74	\$634.25
8"	\$830.30	\$1,244.52	\$1,014.81	\$1,753.93	\$1,108.40	\$1,014.81
10"	\$1,193.54	\$1,788.98	\$1,458.77	\$2,521.28	\$1,593.31	\$1,458.77
 Gallonge Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$4.62	\$6.92	\$5.65	\$3.80	\$6.17	\$5.65
Block 2, 5,000-10,000	\$4.62	\$6.92	\$5.65	\$4.76	\$6.17	\$5.65
Block 3, Over 10,000	\$4.62	\$6.92	\$5.65	\$4.76	\$6.17	\$5.65
General Service and Multi-Family	\$4.62	\$6.92	\$5.65	\$3.80	\$6.17	\$5.65
 <u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.93	\$10.39	\$8.47	\$14.62	\$9.25	\$8.47
3"	\$13.83	\$20.73	\$16.90	\$29.23	\$18.46	\$16.90
4"	\$21.63	\$32.42	\$26.44	\$45.68	\$28.87	\$26.44
6"	\$43.23	\$64.80	\$52.84	\$91.35	\$57.71	\$52.84
8"	\$69.20	\$103.72	\$84.58	\$146.16	\$92.38	\$84.58
10"	\$99.47	\$149.09	\$121.57	\$210.11	\$132.79	\$121.57
 <u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$24.24	\$36.32	\$29.64	\$33.32	\$32.36	\$29.64
5,000 Gallons	\$33.48	\$50.16	\$40.94	\$40.92	\$44.69	\$40.94
10,000 Gallons	\$56.58	\$84.76	\$69.19	\$64.72	\$75.53	\$69.19

**AUF/Holiday Haven
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$16.43	\$33.53	\$24.19	\$45.26	\$31.17	\$24.19
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.79	\$17.94	\$12.94	\$8.73	\$16.68	\$12.94
Residential Flat Rate	\$39.58	\$80.77	\$58.28	\$112.65	\$75.10	\$58.28
General Service Flat Rate	\$39.58	\$80.77	\$58.28	\$701.21	\$75.10	\$58.28
<u>General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.43	\$33.53	\$24.19	\$45.26	\$31.17	\$24.19
3/4"	\$24.61	\$50.22	\$36.24	\$67.89	\$46.70	\$36.24
1"	\$41.05	\$83.77	\$60.45	\$113.14	\$77.89	\$60.45
1-1/2"	\$82.09	\$167.52	\$120.88	\$226.29	\$155.76	\$120.88
2"	\$131.34	\$268.02	\$193.40	\$362.06	\$249.20	\$193.40
3"	\$262.69	\$536.07	\$386.81	\$724.12	\$498.43	\$386.81
4"	\$410.45	\$837.60	\$604.39	\$1,131.44	\$778.79	\$604.39
6"	\$820.89	\$1,675.18	\$1,208.77	\$2,262.89	\$1,557.56	\$1,208.77
8"	\$1,313.44	\$2,680.32	\$1,934.05	\$3,620.62	\$2,492.13	\$1,934.05
10"	\$1,888.07	\$3,852.96	\$2,780.20	\$5,204.65	\$3,582.43	\$2,780.20
Gallonge Charge, per 1,000 Gallons	\$10.53	\$21.49	\$15.51	\$10.48	\$19.98	\$15.51
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$42.80	\$87.35	\$63.01	\$71.45	\$81.21	\$63.01
5,000 Gallons	\$60.38	\$123.23	\$88.89	\$88.91	\$114.57	\$88.89
10,000 Gallons	\$104.33	\$212.93	\$153.59	\$132.56	\$197.96	\$153.59
(Wastewater Gallonge Cap - 10,000 Gallons)						

**AUF/Imperial Mobile Terrace
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$272,893	\$13,925	\$286,818	\$0	\$286,818
2 Land and Land Rights	7,512	0	7,512	0	7,512
3 Non-used and Useful Components	0	0	(28,827)	0	(28,827)
4 Accumulated Depreciation	(72,421)	(1,857)	(74,278)	0	(74,278)
5 CIAC	(59,323)	0	(59,323)	0	(59,323)
6 Amortization of CIAC	50,786	557	51,343	0	51,343
7 Working Capital Allowance	<u>0</u>	<u>27,270</u>	<u>27,270</u>	<u>0</u>	<u>27,270</u>
8 Rate Base	<u>\$199,447</u>	<u>\$39,895</u>	<u>\$210,515</u>	<u>\$0</u>	<u>\$210,515</u>

AUF/Imperial Mobile Terrace
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$52,514</u>	<u>\$46,087</u>	<u>\$98,601</u>	<u>(\$44,838)</u>	<u>\$53,763</u>	<u>\$36,453</u> 67.80%	<u>\$90,215</u>
Operating Expenses							
2 Operation & Maintenance	\$49,668	\$5,062	\$54,730	(\$4,375)	\$50,355	\$0	\$50,355
3 Depreciation	7,340	1,040	8,380	0	8,380	0	8,380
4 Amortization	0	1,348	1,348	0	1,348	0	1,348
5 Taxes Other Than Income	4,006	3,750	7,756	(2,018)	5,738	1,640	7,379
6 Income Taxes	<u>(3,279)</u>	<u>11,695</u>	<u>8,416</u>	<u>(14,465)</u>	<u>(6,049)</u>	<u>13,100</u>	<u>7,051</u>
7 Total Operating Expense	<u>\$57,735</u>	<u>\$22,895</u>	<u>\$80,630</u>	<u>(\$20,857)</u>	<u>\$59,773</u>	<u>\$14,740</u>	<u>\$74,513</u>
8 Operating Income	<u>(\$5,221)</u>	<u>\$23,192</u>	<u>\$17,971</u>	<u>(\$23,981)</u>	<u>(\$6,010)</u>	<u>\$21,712</u>	<u>\$15,702</u>
9 Rate Base	<u>\$199,447</u>		<u>\$210,515</u>		<u>\$210,515</u>		<u>\$210,515</u>
10 Rate of Return	<u>-2.62%</u>		<u>8.54%</u>		<u>-2.85%</u>		<u>7.46%</u>

**AUF/Imperial Mobile Terrace
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$46,497)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,659	N/A
Total	<u>(\$44,838)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	(\$4,375)	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	(\$2,018)	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	(\$14,465)	N/A

**AUF/Imperial Mobile Terrace
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
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Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$10.63	\$15.93	\$15.93	\$21.92	\$14.19	\$14.19
3/4"	\$15.94	\$23.89	\$23.89	\$32.89	\$21.28	\$21.28
1"	\$26.60	\$39.87	\$39.87	\$54.81	\$35.51	\$35.51
1-1/2"	\$53.17	\$79.70	\$79.70	\$109.62	\$70.98	\$70.98
2"	\$85.08	\$127.53	\$127.53	\$175.39	\$113.58	\$113.58
3"	\$170.15	\$255.04	\$255.04	\$350.79	\$227.14	\$227.14
4"	\$265.87	\$398.51	\$398.51	\$548.10	\$354.92	\$354.92
6"	\$531.75	\$797.03	\$797.03	\$1,096.21	\$709.85	\$709.85
8"	\$850.79	\$1,275.24	\$1,275.24	\$1,753.93	\$1,135.75	\$1,135.75
10"	\$1,223.02	\$1,833.17	\$1,833.17	\$2,521.28	\$1,632.66	\$1,632.66

Gallongage Charge, per 1,000 Gallons

Residential

Block 1, (0 - 5,000)	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, (5,000 - 10,000)	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
Block 3 (Over 10,000)	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94

Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$7.09	\$10.63	\$10.63	\$14.62	\$9.46	\$9.46
3"	\$14.18	\$21.25	\$21.25	\$29.23	\$18.93	\$18.93
4"	\$22.16	\$33.22	\$33.22	\$45.68	\$29.58	\$29.58
6"	\$44.30	\$66.40	\$66.40	\$91.35	\$59.14	\$59.14
8"	\$70.90	\$106.27	\$106.27	\$146.16	\$94.65	\$94.65
10"	\$101.92	\$152.77	\$152.77	\$210.11	\$136.06	\$136.06

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

3,000 Gallons	\$19.48	\$29.19	\$29.19	\$33.32	\$26.00	\$26.00
5,000 Gallons	\$25.38	\$38.03	\$38.03	\$40.92	\$33.88	\$33.88
10,000 Gallons	\$40.13	\$60.13	\$60.13	\$64.72	\$53.57	\$53.57

**AUF/Interlachen Lakes Estates
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$154,119	\$16,171	\$170,290	\$0	\$170,290
2 Land and Land Rights	4,306	0	4,306	0	4,306
3 Non-used and Useful Components	0	(10,388)	(10,388)	0	(10,388)
4 Accumulated Depreciation	(62,869)	(2,201)	(65,070)	0	(65,070)
5 CIAC	(75,322)	0	(75,322)	0	(75,322)
6 Amortization of CIAC	36,961	415	37,376	0	37,376
7 Working Capital Allowance	<u>0</u>	<u>29,537</u>	<u>29,537</u>	<u>0</u>	<u>29,537</u>
8 Rate Base	<u>\$57,195</u>	<u>\$33,534</u>	<u>\$90,729</u>	<u>\$0</u>	<u>\$90,729</u>

**AUF/Interlachen Lakes Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>76,605</u>	<u>14,380</u>	<u>90,985</u>	<u>(12,258)</u>	<u>78,727</u>	<u>3,077</u> 3.91%	<u>81,803</u>
Operating Expenses							
2 Operation & Maintenance	58,187	6,980	65,167	(8,010)	57,157	0	57,157
3 Depreciation	3,085	1,667	4,752	0	4,752	0	4,752
4 Amortization	0	1,402	1,402	0	1,402	0	1,402
5 Taxes Other Than Income	6,528	2,571	9,099	(552)	8,547	138	8,686
6 Income Taxes	<u>3,397</u>	<u>(50)</u>	<u>3,347</u>	<u>(1,414)</u>	<u>1,933</u>	<u>1,106</u>	<u>3,039</u>
7 Total Operating Expense	<u>71,197</u>	<u>12,570</u>	<u>83,767</u>	<u>(9,975)</u>	<u>73,792</u>	<u>1,244</u>	<u>75,036</u>
8 Operating Income	<u>5,408</u>	<u>1,810</u>	<u>7,218</u>	<u>(2,283)</u>	<u>4,935</u>	<u>1,833</u>	<u>6,768</u>
9 Rate Base	<u>57,195</u>		<u>90,729</u>		<u>90,729</u>		<u>90,729</u>
10 Rate of Return	<u>9.46%</u>		<u>7.96%</u>		<u>5.44%</u>		<u>7.46%</u>

**AUF/Interlachen Lakes Estates
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07**

**Schedule 3-C
 Docket No. 080121-WS**

<u>Explanation</u>	<u>Water</u>
<u>Operating Revenues</u>	
1 Remove requested interim revenue increase.	(\$14,966)
2 To reflect staff's proposed annualized revenue adjustment.	2,708
Total	<u>(\$12,258)</u>
 <u>Operation and Maintenance Expenses</u>	
To remove pro forma O&M Expenses.	<u>(\$8,010)</u>
 <u>Taxes Other Than Income</u>	
RAFs on revenue adjustments above.	<u>(\$552)</u>
 <u>Income Taxes</u>	
To adjust to test year income tax expense.	<u>(\$1,414)</u>

AUF/Interlachen Lakes Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.25	\$15.36	\$14.12	\$21.92	\$13.68	\$13.68
3/4"	\$15.39	\$23.07	\$21.20	\$32.89	\$20.54	\$20.54
1"	\$25.64	\$38.43	\$35.33	\$54.81	\$34.23	\$34.23
1-1/2"	\$51.29	\$76.88	\$70.67	\$109.62	\$68.47	\$68.47
2"	\$82.07	\$123.01	\$113.07	\$175.39	\$109.56	\$109.56
3"	\$164.14	\$246.03	\$226.15	\$350.79	\$219.12	\$219.12
4"	\$256.46	\$384.40	\$353.34	\$548.10	\$342.36	\$342.36
6"	\$512.93	\$768.82	\$706.70	\$1,096.21	\$684.73	\$684.73
8"	\$820.69	\$1,230.12	\$1,130.73	\$1,753.93	\$1,095.57	\$1,095.57
10"	\$1,179.75	\$1,768.31	\$1,625.43	\$2,521.28	\$1,574.89	\$1,574.89
Gallage Charge, per 1,000 Gallons						
Residential Service						
Block 1, (0 - 5,000)	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
Block 2, (5,000 - 10,000)	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
Block 3, (Over 10,000)	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
General Service and Multi-Family	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
<u>Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.85	\$10.27	\$9.44	\$14.62	\$9.14	\$9.14
3"	\$13.68	\$20.50	\$18.85	\$29.23	\$18.26	\$18.26
4"	\$21.37	\$32.03	\$29.44	\$45.68	\$28.53	\$28.53
6"	\$42.74	\$64.06	\$58.89	\$91.35	\$57.06	\$57.06
8"	\$68.38	\$102.49	\$94.21	\$146.16	\$91.28	\$91.28
10"	\$98.31	\$147.36	\$135.45	\$210.11	\$131.24	\$131.24
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$21.92	\$32.85	\$30.20	\$33.32	\$29.26	\$29.26
5,000 Gallons	\$29.70	\$44.51	\$40.92	\$40.92	\$39.65	\$39.65
10,000 Gallons	\$49.15	\$73.66	\$67.72	\$64.72	\$65.61	\$65.61

AUF/48 Estates
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07

Schedule No. 2-A
Docket No. 080121-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	\$164,095	\$5,631	\$169,726	\$0	\$169,726
2 Land and Land Rights	110	1,320	1,430	0	1,430
3 Non-used and Useful Components	0	(3,863)	(3,863)	0	(3,863)
4 Accumulated Depreciation	(100,989)	(8,555)	(109,544)	0	(109,544)
5 CIAC	(15,794)	(4,338)	(20,132)	0	(20,132)
6 Amortization of CIAC	8,313	2,182	10,495	0	10,495
7 Working Capital Allowance	<u>0</u>	<u>5,510</u>	<u>5,510</u>	<u>0</u>	<u>5,510</u>
8 Rate Base	<u>\$55,735</u>	<u>(\$2,113)</u>	<u>\$53,622</u>	<u>\$0</u>	<u>\$53,622</u>

**AUF/48 Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$30,817</u>	<u>\$18,115</u>	<u>\$48,932</u>	<u>(\$18,201)</u>	<u>\$30,731</u>	<u>\$17,462</u> 56.82%	<u>\$48,192</u>
Operating Expenses							
2 Operation & Maintenance	\$20,941	\$889	\$21,830	(\$621)	\$21,209		\$21,209
3 Depreciation	14,479	3,005	17,484	0	17,484		17,484
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,014	1,723	3,737	(819)	2,918	786	3,704
6 Income Taxes	<u>(2,552)</u>	<u>4,435</u>	<u>1,883</u>	<u>(6,362)</u>	<u>(4,479)</u>	<u>6,275</u>	<u>1,796</u>
7 Total Operating Expense	<u>\$34,882</u>	<u>\$10,052</u>	<u>\$44,934</u>	<u>(\$7,802)</u>	<u>\$37,132</u>	<u>\$7,061</u>	<u>\$44,193</u>
8 Operating Income	<u>(\$4,065)</u>	<u>\$8,063</u>	<u>\$3,998</u>	<u>(\$10,399)</u>	<u>(\$6,401)</u>	<u>\$10,401</u>	<u>\$4,000</u>
9 Rate Base	<u>\$55,735</u>		<u>\$53,622</u>		<u>\$53,622</u>		<u>\$53,622</u>
10 Rate of Return	<u>-7.29%</u>		<u>7.46%</u>		<u>-11.94%</u>		<u>7.46%</u>

AUF/48 Estates
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$18,171)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	(30)	N/A
Total	<u>(\$18,201)</u>	<u>N/A</u>
<u>Operations and Maintenance Expenses</u>		
To remove Pro Forma O&M Expense.	<u>(\$621)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$819)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$6,362)</u>	N/A

AUF/48 Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$14.82	\$23.60	\$23.60	\$21.92	\$23.63	\$23.60
3/4"	\$22.20	\$35.35	\$35.35	\$32.89	\$35.40	\$35.35
1"	\$37.04	\$58.98	\$58.98	\$54.81	\$59.06	\$58.98
1-1/2"	\$74.08	\$117.97	\$117.97	\$109.62	\$118.13	\$117.97
2"	\$118.54	\$188.77	\$188.77	\$175.39	\$189.03	\$188.77
3"	\$237.07	\$377.52	\$377.52	\$350.79	\$378.04	\$377.52
4"	\$370.42	\$589.88	\$589.88	\$548.10	\$590.68	\$589.88
6"	\$740.85	\$1,179.77	\$1,179.77	\$1,096.21	\$1,181.38	\$1,179.77
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$2.02	\$3.22	\$3.22	\$3.80	\$3.22	\$3.22
Block 2 (5,000 - 10,000)	\$2.02	\$3.22	\$3.22	\$4.76	\$3.22	\$3.22
Block 3 (> 10,000)	\$2.02	\$3.22	\$3.22	\$4.76	\$3.22	\$3.22
General Service and Multi-Family	\$2.02	\$3.22	\$3.22	\$3.80	\$3.22	\$3.22
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$20.88	\$33.26	\$33.26	\$33.32	\$33.30	\$33.26
5,000 Gallons	\$24.92	\$39.70	\$39.70	\$40.92	\$39.74	\$39.70
10,000 Gallons	\$35.02	\$55.80	\$55.80	\$64.72	\$55.84	\$55.80

**AUF/Kings Cove
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$324,081	(\$33,048)	\$291,033	\$0	\$291,033
2 Land and Land Rights	1,907	69	1,976	0	1,976
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(139,616)	5,790	(133,826)	0	(133,826)
5 CIAC	(97,354)	(3,785)	(101,139)	0	(101,139)
6 Amortization of CIAC	55,485	(4,682)	50,803	0	50,803
7 Working Capital Allowance	<u>0</u>	<u>13,415</u>	<u>13,415</u>	<u>0</u>	<u>13,415</u>
8 Rate Base	<u>\$144,503</u>	<u>(\$22,241)</u>	<u>\$122,262</u>	<u>\$0</u>	<u>\$122,262</u>

AUF/Kings Cove Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$461,697	(\$58,334)	\$403,363	\$0	\$403,363
2 Land and Land Rights	13,314	75	13,389	0	13,389
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(198,597)	(4,636)	(203,233)	0	(203,233)
5 CIAC	(163,110)	(7,002)	(170,112)	0	(170,112)
6 Amortization of CIAC	115,309	(16,010)	99,299	0	99,299
7 Working Capital Allowance	<u>0</u>	<u>12,234</u>	<u>12,234</u>	<u>0</u>	<u>12,234</u>
8 Rate Base	<u>\$228,613</u>	<u>(\$73,673)</u>	<u>\$154,940</u>	<u>\$0</u>	<u>\$154,940</u>

**AUF/Kings Cove
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$61,861</u>	<u>\$8,606</u>	<u>\$70,467</u>	<u>(\$7,571)</u>	<u>\$62,896</u>	<u>\$7,571</u> 12.04%	<u>\$70,467</u>
Operating Expenses							
2 Operation & Maintenance	\$51,882	(\$2,396)	\$49,486	\$2,523	\$52,009		\$52,009
3 Depreciation	10,732	(8,857)	1,875	0	1,875		1,875
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,792	337	6,129	(341)	5,788	341	6,129
6 Income Taxes	<u>(2,525)</u>	<u>6,579</u>	<u>4,054</u>	<u>(3,718)</u>	<u>336</u>	<u>2,721</u>	<u>3,056</u>
7 Total Operating Expense	<u>\$65,881</u>	<u>(\$4,337)</u>	<u>\$61,544</u>	<u>(\$1,536)</u>	<u>\$60,008</u>	<u>\$3,061</u>	<u>\$63,069</u>
8 Operating Income	<u>(\$4,020)</u>	<u>\$12,943</u>	<u>\$8,923</u>	<u>(\$6,035)</u>	<u>\$2,888</u>	<u>\$4,509</u>	<u>\$7,398</u>
9 Rate Base	<u>\$144,503</u>		<u>\$122,262</u>		<u>\$122,262</u>		<u>\$122,262</u>
10 Rate of Return	<u>-2.78%</u>		<u>7.30%</u>		<u>2.36%</u>		<u>6.05%</u>

AUF/Kings Cove
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$74,077</u>	<u>\$12,679</u>	<u>\$86,756</u>	<u>(\$12,136)</u>	<u>\$74,620</u>	<u>\$12,136</u> 16.26%	<u>\$86,756</u>
Operating Expenses							
2 Operation & Maintenance	\$80,091	(\$7,427)	\$72,664	\$7,625	\$80,289		\$80,289
3 Depreciation	11,807	(21,700)	(9,893)	0	(9,893)		(9,893)
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,919	4,587	7,506	(546)	6,960	546	7,506
6 Income Taxes	<u>(8,000)</u>	<u>13,179</u>	<u>5,179</u>	<u>(7,321)</u>	<u>(2,142)</u>	<u>4,361</u>	<u>2,220</u>
7 Total Operating Expense	<u>\$86,817</u>	<u>(\$11,361)</u>	<u>\$75,456</u>	<u>(\$242)</u>	<u>\$75,214</u>	<u>\$4,907</u>	<u>\$80,122</u>
8 Operating Income	<u>(\$12,740)</u>	<u>\$24,040</u>	<u>\$11,300</u>	<u>(\$11,894)</u>	<u>(\$594)</u>	<u>\$7,229</u>	<u>\$6,634</u>
9 Rate Base	<u>\$228,613</u>		<u>\$154,940</u>		<u>\$154,940</u>		<u>\$154,940</u>
10 Rate of Return	<u>-5.57%</u>		<u>7.29%</u>		<u>-0.38%</u>		<u>4.28%</u>

**AUF/Kings Cove
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$8,622)	(\$13,434)
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,051</u>	<u>1,298</u>
Total	<u>(\$7,571)</u>	<u>(\$12,136)</u>
<u>Operations and Maintenance Expense</u>		
To remove Pro Forma O&M expenses.	<u>\$2,523</u>	<u>\$7,625</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$341)</u>	<u>(\$546)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$3,718)</u>	<u>(\$7,321)</u>

**AUF/Kings Cove
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential and General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.12	\$9.25	\$9.25	\$21.92	\$9.10	\$9.10
3/4"	\$12.20	\$13.89	\$13.89	\$32.89	\$13.67	\$13.67
1"	\$20.32	\$23.14	\$23.14	\$54.81	\$22.78	\$22.78
1-1/2"	\$40.65	\$46.30	\$46.30	\$109.62	\$45.56	\$45.56
2"	\$65.05	\$74.09	\$74.09	\$175.39	\$72.91	\$72.91
3"	\$130.11	\$148.18	\$148.18	\$350.79	\$145.83	\$145.83
4"	\$203.27	\$231.50	\$231.50	\$548.10	\$227.83	\$227.83
6"	\$406.54	\$463.01	\$463.01	\$1,096.21	\$455.67	\$455.67
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$1.31	\$1.49	\$1.49	\$3.80	\$1.47	\$1.47
Block 2 (5,000 - 10,000)	\$1.31	\$1.49	\$1.49	\$4.76	\$1.47	\$1.47
Block 3 (> 10,000)	\$1.31	\$1.49	\$1.49	\$4.76	\$1.47	\$1.47
General Service	\$1.22	\$1.39	\$1.39	\$3.80	\$1.37	\$1.37
<u>Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	-	-	\$54.81	-	-
1-1/2"	-	-	-	\$109.62	-	-
2"	-	-	-	\$175.39	-	-
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
Multi-Family	-	-	-	\$3.80	-	-
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$12.05	\$13.72	\$13.72	\$33.32	\$13.51	\$13.51
5,000 Gallons	\$14.67	\$16.70	\$16.70	\$40.92	\$16.44	\$16.44
10,000 Gallons	\$21.22	\$24.15	\$24.15	\$64.72	\$23.78	\$23.78

AUF/Kings Cove Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-B Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential and General Service						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$9.24	\$10.93	\$10.93	\$45.26	\$10.74	\$10.74
3/4"	\$13.84	\$16.37	\$16.37	\$45.26	\$16.09	\$16.09
1"	\$23.07	\$27.28	\$27.28	\$45.26	\$26.82	\$26.82
1-1/2"	\$46.17	\$54.60	\$54.60	\$45.26	\$53.68	\$53.68
2"	\$73.84	\$87.32	\$87.32	\$45.26	\$85.85	\$85.85
3"	\$147.73	\$174.70	\$174.70	\$45.26	\$171.76	\$171.76
4"	\$230.77	\$272.91	\$272.91	\$45.26	\$268.30	\$268.30
6"	\$461.59	\$545.87	\$545.87	\$45.26	\$536.66	\$536.66
8"	-	-	-	\$45.26	-	-
10"	-	-	-	\$45.26	-	-
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)						
Residential	\$3.24	\$3.83	\$3.83	\$8.73	\$3.77	\$3.77
General Service	\$3.24	\$3.83	\$3.83	\$10.48	\$3.77	\$3.77
Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.24	\$10.93	\$10.93	\$45.26	\$10.74	\$10.74
3/4"	\$13.84	\$16.37	\$16.37	\$67.89	\$16.09	\$16.09
1"	\$23.07	\$27.28	\$27.28	\$113.14	\$26.82	\$26.82
1-1/2"	\$46.17	\$54.60	\$54.60	\$226.29	\$53.68	\$53.68
2"	\$73.84	\$87.32	\$87.32	\$362.06	\$85.85	\$85.85
3"	\$147.73	\$174.70	\$174.70	\$724.12	\$171.76	\$171.76
4"	\$230.77	\$272.91	\$272.91	\$1,131.44	\$268.30	\$268.30
6"	\$461.59	\$545.87	\$545.87	\$2,262.89	\$536.66	\$536.66
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons						
	\$3.24	\$3.83	\$3.83	\$10.48	\$3.77	\$3.77
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$18.96	\$22.42	\$22.42	\$71.45	\$22.04	\$22.04
5,000 Gallons	\$25.44	\$30.08	\$30.08	\$88.91	\$29.58	\$29.58
10,000 Gallons	\$41.64	\$49.23	\$49.23	\$97.64	\$48.41	\$48.41
(Wastewater Gallage Cap - 6,000 Gallons)						

AUF/Summit Chase Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$284,003	(\$34,714)	\$249,289	\$0	\$249,289
2 Land and Land Rights	(2,401)	9,001	6,600	0	6,600
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(104,555)	(11,507)	(116,062)	0	(116,062)
5 CIAC	(50,495)	(30,168)	(80,663)	0	(80,663)
6 Amortization of CIAC	32,583	419	33,002	0	33,002
7 Working Capital Allowance	<u>0</u>	<u>15,590</u>	<u>15,590</u>	<u>0</u>	<u>15,590</u>
8 Rate Base	<u>\$159,135</u>	<u>(\$51,379)</u>	<u>\$107,756</u>	<u>\$0</u>	<u>\$107,756</u>

**AUF/Summit Chase
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$226,002	\$19,164	\$245,166	\$0	\$245,166
2 Land and Land Rights	69,942	20,983	90,925	0	90,925
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(154,516)	(2,498)	(157,014)	0	(157,014)
5 CIAC	(143,879)	(4,756)	(148,635)	0	(148,635)
6 Amortization of CIAC	113,478	(35,217)	78,261	0	78,261
7 Working Capital Allowance	<u>0</u>	<u>16,306</u>	<u>16,306</u>	<u>0</u>	<u>16,306</u>
8 Rate Base	<u>\$111,027</u>	<u>\$13,982</u>	<u>\$125,009</u>	<u>\$0</u>	<u>\$125,009</u>

**AUF/Summit Chase
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$43,301</u>	<u>\$37,886</u>	<u>\$81,187</u>	<u>(\$36,798)</u>	<u>\$44,389</u>	<u>\$36,798</u> 82.90%	<u>\$81,187</u>
Operating Expenses							
2 Operation & Maintenance	\$41,904	\$12,193	\$54,097	\$12,459	\$66,556		\$66,556
3 Depreciation	9,160	(1,038)	8,122	0	8,122		8,122
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,564	2,914	7,478	(1,656)	5,822	1,656	7,478
6 Income Taxes	<u>(4,755)</u>	<u>8,428</u>	<u>3,673</u>	<u>(18,035)</u>	<u>(14,362)</u>	<u>13,224</u>	<u>(1,138)</u>
7 Total Operating Expense	<u>\$50,873</u>	<u>\$22,497</u>	<u>\$73,370</u>	<u>(\$7,232)</u>	<u>\$66,138</u>	<u>\$14,880</u>	<u>\$81,018</u>
8 Operating Income	<u>(\$7,572)</u>	<u>\$15,389</u>	<u>\$7,817</u>	<u>(\$29,566)</u>	<u>(\$21,749)</u>	<u>\$21,918</u>	<u>\$169</u>
9 Rate Base	<u>\$159,135</u>		<u>\$107,756</u>		<u>\$107,756</u>		<u>\$107,756</u>
10 Rate of Return	<u>-4.76%</u>		<u>7.25%</u>		<u>-20.18%</u>		<u>0.16%</u>

**AUF/Summit Chase
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$42,012</u>	<u>\$15,521</u>	<u>\$57,533</u>	<u>(\$14,193)</u>	<u>\$43,340</u>	<u>\$83,317</u> 192.24%	<u>\$126,657</u>
Operating Expenses							
2 Operation & Maintenance	\$142,825	(\$68,261)	\$74,564	\$66,384	\$140,948		\$140,948
3 Depreciation	(4,800)	(31,493)	(36,293)	0	(36,293)		(36,293)
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,436	3,944	5,380	(639)	4,741	3,749	8,491
6 Income Taxes	<u>(37,591)</u>	<u>42,028</u>	<u>4,437</u>	<u>(30,191)</u>	<u>(25,754)</u>	<u>29,941</u>	<u>4,187</u>
7 Total Operating Expense	<u>\$101,870</u>	<u>(\$53,782)</u>	<u>\$48,088</u>	<u>\$35,554</u>	<u>\$83,642</u>	<u>\$33,691</u>	<u>\$117,333</u>
8 Operating Income	<u>(\$59,858)</u>	<u>\$69,303</u>	<u>\$9,445</u>	<u>(\$49,747)</u>	<u>(\$40,302)</u>	<u>\$49,626</u>	<u>\$9,324</u>
9 Rate Base	<u>\$111,027</u>		<u>\$125,009</u>		<u>\$125,009</u>		<u>\$125,009</u>
10 Rate of Return	<u>-53.91%</u>		<u>7.56%</u>		<u>-32.24%</u>		<u>7.46%</u>

AUF/Summit Chase
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$38,192)	(\$15,761)
2 To reflect staff's proposed annualized revenue adjustment.	1,394	1,568
Total	<u>(\$36,798)</u>	<u>(\$14,193)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$12,459</u>	<u>\$66,384</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,656)</u>	<u>(\$639)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$18,035)</u>	<u>(\$30,191)</u>

AUF/Summit Chase Water Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-A Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.24	\$17.45	\$16.85	\$21.92	\$16.99	\$16.85
3/4"	-	-	-	\$32.89	-	-
1"	\$23.10	\$43.63	\$42.12	\$54.81	\$42.47	\$42.12
1-1/2"	\$46.20	\$87.25	\$84.25	\$109.62	\$84.93	\$84.25
2"	\$73.91	\$139.58	\$134.78	\$175.39	\$135.87	\$134.78
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$2.64	\$4.99	\$4.81	\$3.80	\$4.85	\$4.81
Block 2 (5,000 - 10,000)	\$2.64	\$4.99	\$4.81	\$4.76	\$4.85	\$4.81
Block 3 (> 10,000)	\$2.64	\$4.99	\$4.81	\$4.76	\$4.85	\$4.81
General Service and Multi-Family	\$2.64	\$4.99	\$4.81	\$3.80	\$4.85	\$4.81
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$17.16	\$32.42	\$31.28	\$33.32	\$31.55	\$31.28
5,000 Gallons	\$22.44	\$42.40	\$40.90	\$40.92	\$41.25	\$40.90
10,000 Gallons	\$35.64	\$67.35	\$64.95	\$64.72	\$65.52	\$64.95

**AUF/Summit Chase
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
3/4"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
1"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
1-1/2"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
2"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
3"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
4"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
6"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
8"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
10"	\$9.45	\$13.02	\$13.02	\$45.26	\$27.62	\$13.02
Gallage Charge - Per 1,000 gallons (10,000 gallon cap)	\$2.70	\$3.72	\$3.72	\$8.73	\$7.89	\$3.72
Residential Flat Rate	-	-	-	\$112.65	-	-
<u>General Service and Mutli-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.45	\$13.02	\$14.02	\$45.26	\$27.62	\$14.02
3/4"	-	-	-	\$67.89	-	-
1"	\$22.94	\$31.60	\$31.60	\$113.14	\$67.04	\$31.60
1-1/2"	\$47.27	\$65.12	\$65.12	\$226.29	\$138.14	\$65.12
2"	\$72.90	\$100.43	\$100.43	\$362.06	\$213.04	\$100.43
3"	-	-	-	\$724.12	-	-
4"	-	-	-	\$1,131.44	-	-
6"	-	-	-	\$2,262.89	-	-
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons	\$2.70	\$3.72	\$3.72	\$10.48	\$7.89	\$3.72
General Service Flat Rate	-	-	-	\$701.21	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$17.55	\$24.18	\$24.18	\$71.45	\$23.67	\$11.16
5,000 Gallons	\$22.95	\$31.62	\$31.62	\$88.91	\$39.45	\$18.60
10,000 Gallons	\$36.45	\$50.22	\$50.22	\$132.56	\$78.90	\$37.20
(Wastewater Gallage Cap - 10,000 Gallons)						

**AUF/Jasmine Lakes
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	2,360,484	(1,210,437)	1,150,047	0	1,150,047
2 Land and Land Rights	15,812	(2,372)	13,440	0	13,440
3 Non-used and Useful Components	0	0	(8,660)	0	(8,660)
4 Accumulated Depreciation	(714,071)	178,543	(535,528)	0	(535,528)
5 CIAC	(194,326)	68,618	(125,708)	0	(125,708)
6 Amortization of CIAC	188,609	(25,373)	163,236	0	163,236
7 Working Capital Allowance	<u>0</u>	<u>99,323</u>	<u>99,323</u>	<u>0</u>	<u>99,323</u>
8 Rate Base	<u>1,656,508</u>	<u>(891,698)</u>	<u>756,150</u>	<u>0</u>	<u>756,150</u>

AUF/Jasmine Lakes Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	2,151,189	1,006,790	3,157,979	0	3,157,979
2 Land and Land Rights	5,802	0	5,802	0	5,802
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(952,992)	(101,622)	(1,054,614)	0	(1,054,614)
5 CIAC	(163,060)	0	(163,060)	0	(163,060)
6 Amortization of CIAC	161,605	2,039	163,644	0	163,644
7 Working Capital Allowance	<u>0</u>	<u>105,816</u>	<u>105,816</u>	<u>0</u>	<u>105,816</u>
8 Rate Base	<u>1,202,544</u>	<u>1,013,023</u>	<u>2,215,567</u>	<u>0</u>	<u>2,215,567</u>

AUF/Jasmine Lakes
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	\$433,663	(\$446)	\$433,217	\$59,138	\$492,355	(\$216,539) -43.98%	\$275,816
Operating Expenses							
2 Operation & Maintenance	\$226,443	\$70,338	\$296,781	(\$70,877)	\$225,904		\$225,904
3 Depreciation	83,542	(66,233)	17,309	0	17,309		17,309
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	41,398	(1,712)	39,686	2,661	42,347	(9,744)	32,603
6 Income Taxes	31,739	(6,933)	24,806	53,011	77,817	(77,817)	0
7 Total Operating Expense	\$383,122	(\$4,540)	\$378,582	(\$15,205)	\$363,377	(\$87,561)	\$275,816
8 Operating Income	\$50,541	\$4,094	\$54,635	\$74,343	\$128,978	(\$128,978)	\$0
9 Rate Base	\$1,656,508		\$756,150		\$756,150		\$756,150
10 Rate of Return	3.05%		7.23%		17.06%		0.00%

**AUF/Jasmine Lakes
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$373,632</u>	<u>\$454,628</u>	<u>\$828,260</u>	<u>(\$423,487)</u>	<u>\$404,773</u>	<u>\$334,067</u> 82.53%	<u>\$738,840</u>
Operating Expenses							
2 Operation & Maintenance	\$321,788	\$85,181	\$406,969	(\$78,423)	\$328,546		\$328,546
3 Depreciation	89,704	33,009	122,713	0	122,713		122,713
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	13,500	38,635	52,135	(19,057)	33,078	15,033	48,111
6 Income Taxes	<u>(19,812)</u>	<u>98,080</u>	<u>78,268</u>	<u>(124,111)</u>	<u>(45,843)</u>	<u>120,053</u>	<u>74,210</u>
7 Total Operating Expense	<u>\$405,180</u>	<u>\$254,905</u>	<u>\$660,085</u>	<u>(\$221,591)</u>	<u>\$438,494</u>	<u>\$135,086</u>	<u>\$573,580</u>
8 Operating Income	<u>(\$31,548)</u>	<u>\$199,723</u>	<u>\$168,175</u>	<u>(\$201,896)</u>	<u>(\$33,721)</u>	<u>\$198,982</u>	<u>\$165,260</u>
9 Rate Base	<u>\$1,202,544</u>		<u>\$2,215,567</u>		<u>\$2,215,567</u>		<u>\$2,215,567</u>
10 Rate of Return	<u>-2.62%</u>		<u>7.59%</u>		<u>-1.52%</u>		<u>7.46%</u>

**AUF/Jasmine Lakes
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$24,484	(\$457,578)
2 To reflect staff's proposed annualized revenue adjustment.	34,654	34,091
Total	<u>\$59,138</u>	<u>(\$423,487)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$70,877)</u>	<u>(\$78,423)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$2,661</u>	<u>(\$19,057)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$53,011</u>	<u>(\$124,111)</u>

AUF/Jasmine Lakes
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.30	\$8.80	\$9.30	\$21.92	\$5.25	\$5.25
3/4"	-	-	-	-	-	-
1"	\$23.29	\$22.04	\$23.29	\$54.81	\$13.15	\$13.15
1-1/2"	\$46.54	\$44.04	\$46.54	\$109.62	\$26.28	\$26.28
2"	\$74.47	\$70.47	\$74.47	\$175.39	\$42.05	\$42.05
3"	\$148.93	\$140.93	\$148.93	\$350.79	\$84.09	\$84.09
4"	\$232.74	\$220.24	\$232.74	\$548.10	\$131.42	\$131.42
6"	\$465.46	\$440.46	\$465.46	\$1,096.21	\$262.83	\$262.83
8"	\$744.73	\$704.73	\$744.73	\$1,753.93	\$420.52	\$420.52
10"	-	-	-	-	-	-
Gallonge Charge, per 1,000 Gallons						
Residential						
Block 1, (0 - 5,000)	\$3.18	\$3.01	\$3.18	\$3.80	\$1.80	\$1.80
Block 2, (5,000 - 10,000)	\$3.18	\$3.01	\$3.18	\$4.76	\$1.80	\$1.80
Block 3, (Over 10,000)	\$3.18	\$3.01	\$3.18	\$4.76	\$1.80	\$1.80
General Service and Multi-Family	\$3.18	\$3.01	\$3.18	\$3.80	\$1.80	\$1.80
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	-	-	-
3"	-	-	-	-	-	-
4"	\$73.39	\$69.45	\$73.39	\$45.68	\$41.44	\$41.44
6"	\$146.79	\$138.90	\$146.79	\$91.35	\$82.89	\$82.89
8"	\$234.85	\$222.23	\$234.85	\$146.16	\$132.61	\$132.61
10"	-	-	-	-	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$18.84	\$17.83	\$18.84	\$33.32	\$10.64	\$10.64
5,000 Gallons	\$25.20	\$23.85	\$25.20	\$40.92	\$14.23	\$14.23
10,000 Gallons	\$41.10	\$38.90	\$41.10	\$64.72	\$23.21	\$23.21

**AUF/Jasmine Lakes
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
3/4"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
1"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
1-1/2"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
2"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
3"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
4"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
6"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
8"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
10"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$2.74	\$6.13	\$6.13	\$8.73	\$5.00	\$5.00
Residential Flat Rate	-	-	-	\$112.65	-	-
<u>General Service & Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.91	\$24.39	\$24.39	\$45.26	\$19.91	\$19.91
3/4"	-	-	-	-	-	-
1"	\$27.22	\$60.85	\$60.85	\$113.14	\$49.69	\$49.69
1-1/2"	\$54.46	\$121.75	\$121.75	\$226.29	\$99.41	\$99.41
2"	\$87.15	\$194.83	\$194.83	\$362.06	\$159.08	\$159.08
3"	\$174.27	\$389.59	\$389.59	\$724.12	\$318.10	\$318.10
4"	\$272.29	\$608.72	\$608.72	\$1,131.44	\$497.02	\$497.02
6"	\$544.63	\$1,217.55	\$1,217.55	\$2,262.89	\$994.12	\$994.12
8"	\$871.37	\$1,947.99	\$1,947.99	\$3,620.62	\$1,590.53	\$1,590.53
10"	-	-	-	-	-	-
Gallage Charge, per 1,000 Gallons	\$3.31	\$7.40	\$7.40	\$10.48	\$6.04	\$6.04
General Service Flat Rate	-	-	-	\$701.21	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$19.13	\$42.78	\$42.78	\$71.45	\$34.92	\$34.92
5,000 Gallons	\$24.61	\$55.04	\$55.04	\$88.91	\$44.92	\$44.92
10,000 Gallons	\$38.31	\$85.69	\$85.69	\$97.64	\$49.92	\$49.92
(Wastewater Gallage Cap - 6,000 Gallons)						

Jungle Den Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$27,208	\$6,457	\$33,665	\$0	\$33,665
2 Land and Land Rights	260	0	260	0	260
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(13,062)	(861)	(13,923)	0	(13,923)
5 CIAC	(10,704)	0	(10,704)	0	(10,704)
6 Amortization of CIAC	7,318	(130)	7,188	0	7,188
7 Working Capital Allowance	<u>0</u>	<u>12,341</u>	<u>12,341</u>	<u>0</u>	<u>12,341</u>
8 Rate Base	<u>\$11,020</u>	<u>\$17,807</u>	<u>\$28,827</u>	<u>\$0</u>	<u>\$28,827</u>

Jungle Den Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$372,729	\$7,692	\$380,421	\$0	\$380,421
2 Land and Land Rights	119,526	0	119,526	0	119,526
3 Non-used and Useful Components	0	(11,146)	(11,146)	0	(11,146)
4 Accumulated Depreciation	(145,171)	(1,026)	(146,197)	0	(146,197)
5 CIAC	(134,131)	0	(134,131)	0	(134,131)
6 Amortization of CIAC	77,228	(1,703)	75,525	0	75,525
7 Working Capital Allowance	<u>0</u>	<u>17,200</u>	<u>17,200</u>	<u>0</u>	<u>17,200</u>
8 Rate Base	<u>\$290,181</u>	<u>\$11,017</u>	<u>\$301,198</u>	<u>\$0</u>	<u>\$301,198</u>

**Jungle Den
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$17,330</u>	<u>\$25,733</u>	<u>\$43,063</u>	<u>(\$25,697)</u>	<u>\$17,366</u>	<u>\$28,376</u> 163.40%	<u>\$45,742</u>
Operating Expenses							
2 Operation & Maintenance	\$36,950	(\$2,256)	\$34,694	\$2,639	\$37,333	\$0	\$37,333
3 Depreciation	671	1,254	1,925	0	1,925	0	1,925
4 Amortization	0	624	624	0	624	0	624
5 Taxes Other Than Income	6,313	(3,689)	2,624	(1,156)	1,468	1,277	2,745
6 Income Taxes	<u>(10,263)</u>	<u>11,279</u>	<u>1,016</u>	<u>(10,248)</u>	<u>(9,232)</u>	<u>10,198</u>	<u>966</u>
7 Total Operating Expense	<u>\$33,671</u>	<u>\$7,212</u>	<u>\$40,883</u>	<u>(\$8,765)</u>	<u>\$32,118</u>	<u>\$11,474</u>	<u>\$43,592</u>
8 Operating Income	<u>(\$16,341)</u>	<u>\$18,521</u>	<u>\$2,180</u>	<u>(\$16,932)</u>	<u>(\$14,752)</u>	<u>\$16,902</u>	<u>\$2,150</u>
9 Rate Base	<u>\$11,020</u>		<u>\$28,827</u>		<u>\$28,827</u>		<u>\$28,827</u>
10 Rate of Return	<u>-148.28%</u>		<u>7.56%</u>		<u>-51.17%</u>		<u>7.46%</u>

**Jungle Den
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$46,179</u>	<u>\$68,912</u>	<u>\$115,091</u>	<u>(\$76,068)</u>	<u>\$39,023</u>	<u>\$72,425</u> 185.60%	<u>\$111,448</u>
Operating Expenses							
2 Operation & Maintenance	\$51,035	\$2,843	\$53,878	(\$1,710)	\$52,168	\$0	\$52,168
3 Depreciation	9,409	4,598	14,007	0	14,007	0	14,007
4 Amortization	0	649	649	0	649	0	649
5 Taxes Other Than Income	1,798	10,435	12,233	(3,423)	8,810	3,259	12,069
6 Income Taxes	<u>(6,196)</u>	<u>17,174</u>	<u>10,978</u>	<u>(26,917)</u>	<u>(15,939)</u>	<u>26,027</u>	<u>10,089</u>
7 Total Operating Expense	<u>\$56,046</u>	<u>\$35,699</u>	<u>\$91,745</u>	<u>(\$32,050)</u>	<u>\$59,695</u>	<u>\$29,286</u>	<u>\$88,982</u>
8 Operating Income	<u>(\$9,867)</u>	<u>\$33,213</u>	<u>\$23,346</u>	<u>(\$44,018)</u>	<u>(\$20,672)</u>	<u>\$43,139</u>	<u>\$22,467</u>
9 Rate Base	<u>\$290,181</u>		<u>\$301,198</u>		<u>\$301,198</u>		<u>\$301,198</u>
10 Rate of Return	<u>-3.40%</u>		<u>7.75%</u>		<u>-6.86%</u>		<u>7.46%</u>

**Jungle Den
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$25,907)	(\$76,741)
2 To reflect staff's proposed annualized revenue adjustment.	210	673
Total	<u>(\$25,697)</u>	<u>(\$76,068)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$2,639</u>	<u>(\$1,710)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,156)</u>	<u>(\$3,423)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$10,248)</u>	<u>(\$26,917)</u>

Jungle Den
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential, General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$6.51	\$9.76	\$8.43	\$21.92	\$8.69	\$8.43
3/4"	\$9.77	\$14.64	\$12.65	\$32.89	\$13.04	\$12.65
1"	\$16.31	\$24.45	\$21.11	\$54.81	\$21.77	\$21.11
1-1/2"	\$32.59	\$48.85	\$42.19	\$109.62	\$43.51	\$42.19
2"	\$52.16	\$78.18	\$67.52	\$175.39	\$69.63	\$67.52
3"	\$104.29	\$156.32	\$135.01	\$350.79	\$139.22	\$135.01
4"	\$162.97	\$244.27	\$210.97	\$548.10	\$217.55	\$210.97
6"	\$325.97	\$488.59	\$421.98	\$1,096.21	\$435.15	\$421.98
8"	\$521.52	\$781.70	\$675.12	\$1,753.93	\$696.20	\$675.12
10"	\$749.69	\$1,123.70	\$970.49	\$2,521.28	\$1,000.79	\$970.49
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, (0 - 5,000)	\$5.02	\$7.52	\$6.50	\$3.80	\$6.70	\$6.50
Block 2, (5,000 - 10,000)	\$5.02	\$7.52	\$6.50	\$4.76	\$6.70	\$6.50
Block 3, (Over 10,000)	\$5.02	\$7.52	\$6.50	\$4.76	\$6.70	\$6.50
General Service and Multi-Family	\$5.02	\$7.52	\$6.50	\$4.76	\$6.70	\$6.50
Private Fire Protection						
Base Facility Charge by Meter Size:						
2"	\$4.35	\$6.52	\$5.63	\$14.62	\$5.81	\$5.63
3"	\$8.69	\$13.03	\$11.25	\$29.23	\$11.60	\$11.25
4"	\$13.58	\$20.35	\$17.58	\$45.68	\$18.13	\$17.58
6"	\$27.17	\$40.72	\$35.17	\$91.35	\$36.27	\$35.17
8"	\$43.45	\$65.13	\$56.25	\$146.16	\$58.00	\$56.25
10"	\$62.49	\$93.67	\$80.89	\$210.11	\$83.42	\$80.89
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$21.57	\$32.32	\$27.93	\$33.32	\$28.79	\$27.93
5,000 Gallons	\$31.61	\$47.36	\$40.93	\$40.92	\$42.20	\$40.93
10,000 Gallons	\$56.71	\$84.96	\$73.43	\$64.72	\$75.70	\$73.43

Jungle Den			Schedule No. 4-B			
Wastewater Monthly Service Rates			Docket No. 080121-WS			
Interim Test Year Ended 12/31/07						
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge:						
All Meter Sizes	\$12.35	\$25.20	\$18.24	\$45.26	\$23.43	\$18.24
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$9.57	\$19.53	\$14.13	\$8.73	\$18.16	\$14.13
Residential Flat Rate	\$30.85	\$62.95	\$45.56	\$112.65	\$58.53	\$45.56
General Service Flat Rate	\$30.85	\$62.95	\$45.56	701.21	\$58.53	\$45.56
General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$12.35	\$25.20	\$18.24	\$45.26	\$23.43	\$18.24
3/4"	\$18.51	\$37.77	\$27.34	\$67.89	\$35.12	\$27.34
1"	\$30.83	\$62.91	\$45.53	\$113.14	\$58.50	\$45.53
1-1/2"	\$61.67	\$125.85	\$91.08	\$226.29	\$117.01	\$91.08
2"	\$98.68	\$201.37	\$145.74	\$362.06	\$187.24	\$145.74
3"	\$197.36	\$402.75	\$291.48	\$724.12	\$374.47	\$291.48
4"	\$308.35	\$629.25	\$455.41	\$1,131.44	\$585.06	\$455.41
6"	\$616.74	\$1,258.57	\$910.87	\$2,262.89	\$1,170.20	\$910.87
8"	\$986.79	\$2,013.73	\$1,457.40	\$3,620.62	\$1,872.34	\$1,457.40
10"	\$1,418.50	\$2,894.71	\$2,095.00	\$5,204.65	\$2,691.47	\$2,095.00
Gallage Charge, per 1,000 Gallons	\$11.49	\$23.45	\$16.97	\$10.48	\$21.80	\$16.97
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$41.06	\$83.79	\$60.63	\$71.45	\$77.91	\$60.63
5,000 Gallons	\$60.20	\$122.85	\$88.89	\$88.91	\$114.22	\$88.89
10,000 Gallons	\$69.77	\$142.38	\$103.02	\$97.64	\$132.38	\$103.02
(Wastewater Gallage Cap - 6,000 Gallons)						

AUF/Kingswood Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$7,220	\$3,594	\$10,814	\$0	\$10,814
2 Land and Land Rights	1,058	0	1,058	0	1,058
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(4,326)	(484)	(4,810)	0	(4,810)
5 CIAC	(187)	0	(187)	0	(187)
6 Amortization of CIAC	29	(6)	23	0	23
7 Working Capital Allowance	<u>0</u>	<u>6,829</u>	<u>6,829</u>	<u>0</u>	<u>6,829</u>
8 Rate Base	<u>\$3,794</u>	<u>\$9,933</u>	<u>\$13,727</u>	<u>\$0</u>	<u>\$13,727</u>

**AUF/Kingswood
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$15,650</u>	<u>\$21,835</u>	<u>\$37,485</u>	<u>(\$20,843)</u>	<u>\$16,642</u>	<u>\$30,383</u> 182.56%	<u>\$47,025</u>
Operating Expenses							
2 Operation & Maintenance	\$41,179	(\$8,832)	\$32,347	\$9,155	\$41,502		\$41,502
3 Depreciation	273	573	846	0	846		846
4 Amortization	0	343	343	0	343		343
5 Taxes Other Than Income	611	1,810	2,421	(938)	1,483	1,367	2,850
6 Income Taxes	<u>(10,189)</u>	<u>10,671</u>	<u>482</u>	<u>(10,941)</u>	<u>(10,459)</u>	<u>10,919</u>	<u>460</u>
7 Total Operating Expense	<u>\$31,874</u>	<u>\$4,565</u>	<u>\$36,439</u>	<u>(\$2,724)</u>	<u>\$33,715</u>	<u>\$12,286</u>	<u>\$46,001</u>
8 Operating Income	<u>(\$16,224)</u>	<u>\$17,270</u>	<u>\$1,046</u>	<u>(\$18,119)</u>	<u>(\$17,073)</u>	<u>\$18,097</u>	<u>\$1,024</u>
9 Rate Base	<u>\$3,794</u>		<u>\$13,727</u>		<u>\$13,727</u>		<u>\$13,727</u>
10 Rate of Return	<u>-427.62%</u>		<u>7.62%</u>		<u>-124.38%</u>		<u>7.46%</u>

AUF/Kingswood
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07

Schedule 3-C
 Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$21,949)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,106</u>	<u>N/A</u>
Total	<u>(\$20,843)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$9,155</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$938)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$10,941)</u>	<u>N/A</u>

**AUF/Kingswood
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$10.63	\$15.93	\$15.93	\$21.92	\$14.19	\$14.19
3/4"	\$15.94	\$23.89	\$23.89	\$32.89	\$21.28	\$21.28
1"	\$26.60	\$39.87	\$39.87	\$54.81	\$35.51	\$35.51
1-1/2"	\$53.17	\$79.70	\$79.70	\$109.62	\$70.98	\$70.98
2"	\$85.08	\$127.53	\$127.53	\$175.39	\$113.58	\$113.58
3"	\$170.15	\$255.04	\$255.04	\$350.79	\$227.14	\$227.14
4"	\$265.87	\$398.51	\$398.51	\$548.10	\$354.92	\$354.92
6"	\$531.75	\$797.03	\$797.03	\$1,096.21	\$709.85	\$709.85
8"	\$850.79	\$1,275.24	\$1,275.24	\$1,753.93	\$1,135.75	\$1,135.75
10"	\$1,223.02	\$1,833.17	\$1,833.17	\$2,521.28	\$1,632.66	\$1,632.66
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, 5,001-10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
Block 3, over 10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$7.09	\$10.63	\$10.63	\$14.62	\$9.46	\$9.46
3"	\$14.18	\$21.25	\$21.25	\$29.23	\$18.93	\$18.93
4"	\$22.16	\$33.22	\$33.22	\$45.68	\$29.58	\$29.58
6"	\$44.30	\$66.40	\$66.40	\$91.35	\$59.14	\$59.14
8"	\$70.90	\$106.27	\$106.27	\$146.16	\$94.65	\$94.65
10"	\$101.92	\$152.77	\$152.77	\$210.11	\$136.06	\$136.06
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$19.48	\$29.19	\$29.19	\$33.32	\$26.00	\$26.00
5,000 Gallons	\$25.38	\$38.03	\$38.03	\$40.92	\$33.88	\$33.88
10,000 Gallons	\$40.13	\$60.13	\$60.13	\$64.72	\$53.57	\$53.57

**AUF/Lake Gibson Estates
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-WS**

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Recommended Test Year
1 Plant in Service	\$675,121	\$47,334	\$722,455	\$0	\$722,455
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	(223,141)	(6,345)	(229,486)	0	(229,486)
5 CIAC	(231,793)	0	(231,793)	0	(231,793)
6 Amortization of CIAC	88,947	(2,960)	85,987	0	85,987
7 Working Capital Allowance	<u>0</u>	<u>51,566</u>	<u>51,566</u>	<u>0</u>	<u>51,566</u>
8 Rate Base	<u>\$336,655</u>	<u>\$89,595</u>	<u>\$426,250</u>	<u>\$0</u>	<u>\$426,250</u>

AUF/Lake Gibson Estates Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Recommended Test Year
1 Plant in Service	\$2,538,811	\$17,912	\$2,556,723	\$0	\$2,556,723
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	(552,526)	(3,651)	(556,177)	0	(556,177)
5 CIAC	(254,753)	0	(254,753)	0	(254,753)
6 Amortization of CIAC	85,580	(2,594)	82,986	0	82,986
7 Working Capital Allowance	<u>0</u>	<u>19,513</u>	<u>19,513</u>	<u>0</u>	<u>19,513</u>
8 Rate Base	<u>\$1,830,368</u>	<u>\$31,180</u>	<u>\$1,861,548</u>	<u>\$0</u>	<u>\$1,861,548</u>

**AUF/Lake Gibson Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$141,451</u>	<u>\$164,845</u>	<u>\$306,296</u>	<u>(\$158,683)</u>	<u>\$147,613</u>	<u>\$128,616</u> 87.13%	<u>\$276,229</u>
Operating Expenses							
2 Operation & Maintenance	\$170,966	\$30,827	\$201,793	(\$28,383)	\$173,410		\$173,410
3 Depreciation	15,475	13,306	28,781	0	28,781		28,781
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	55,745	(26,425)	29,320	(7,141)	22,179	5,788	27,967
6 Income Taxes	<u>(38,859)</u>	<u>53,512</u>	<u>14,653</u>	<u>(46,596)</u>	<u>(31,943)</u>	<u>46,220</u>	<u>14,277</u>
7 Total Operating Expense	<u>\$203,327</u>	<u>\$71,220</u>	<u>\$274,547</u>	<u>(\$82,120)</u>	<u>\$192,427</u>	<u>\$52,008</u>	<u>\$244,435</u>
8 Operating Income	<u>(\$61,876)</u>	<u>\$93,625</u>	<u>\$31,749</u>	<u>(\$76,563)</u>	<u>(\$44,814)</u>	<u>\$76,608</u>	<u>\$31,794</u>
9 Rate Base	<u>\$336,655</u>		<u>\$426,250</u>		<u>\$426,250</u>		<u>\$426,250</u>
10 Rate of Return	<u>-18.38%</u>		<u>7.45%</u>		<u>-10.51%</u>		<u>7.46%</u>

**AUF/Lake Gibson Estates
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$98,681</u>	<u>\$485,244</u>	<u>\$583,925</u>	<u>(\$471,524)</u>	<u>\$112,401</u>	<u>\$458,940</u> 408.30%	<u>\$571,341</u>
Operating Expenses							
2 Operation & Maintenance	\$184,843	\$15,708	\$200,551	(\$8,518)	\$192,033		\$192,033
3 Depreciation	98,420	11,226	109,646	0	109,646		109,646
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	3,783	65,240	69,023	(21,219)	47,804	20,652	68,457
6 Income Taxes	<u>(72,662)</u>	<u>138,115</u>	<u>65,453</u>	<u>(168,029)</u>	<u>(102,576)</u>	<u>164,928</u>	<u>62,352</u>
7 Total Operating Expense	<u>\$214,384</u>	<u>\$230,289</u>	<u>\$444,673</u>	<u>(\$197,765)</u>	<u>\$246,908</u>	<u>\$185,580</u>	<u>\$432,488</u>
8 Operating Income	<u>(\$115,703)</u>	<u>\$254,955</u>	<u>\$139,252</u>	<u>(\$273,758)</u>	<u>(\$134,506)</u>	<u>\$273,360</u>	<u>\$138,854</u>
9 Rate Base	<u>\$1,830,368</u>		<u>\$1,861,548</u>		<u>\$1,861,548</u>		<u>\$1,861,548</u>
10 Rate of Return	<u>-6.32%</u>		<u>7.48%</u>		<u>-7.23%</u>		<u>7.46%</u>

AUF/Lake Gibson Estates
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$165,494)	(\$486,873)
2 To reflect staff's proposed annualized revenue adjustment.	<u>6,811</u>	<u>15,349</u>
Total	<u>(\$158,683)</u>	<u>(\$471,524)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$7,141)</u>	<u>(\$21,219)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$28,383)</u>	<u>(\$8,518)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$46,596)</u>	<u>(\$168,029)</u>

**AUF/Lake Gibson Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge:						
5/8" x 3/4"	\$7.05	\$10.57	\$10.57	\$21.92	\$9.41	\$9.41
3/4"	\$7.05	\$10.57	\$10.57	\$32.89	\$9.41	\$9.41
1"	\$7.05	\$10.57	\$10.57	\$54.81	\$9.41	\$9.41
1-1/2"	\$7.05	\$10.57	\$10.57	\$109.62	\$9.41	\$9.41
2"	\$7.05	\$10.57	\$10.57	\$175.39	\$9.41	\$9.41
3"	\$7.05	\$10.57	\$10.57	\$350.79	\$9.41	\$9.41
4"	\$7.05	\$10.57	\$10.57	\$548.10	\$9.41	\$9.41
6"	\$7.05	\$10.57	\$10.57	\$1,096.21	\$9.41	\$9.41
8"	\$7.05	\$10.57	\$10.57	\$1,753.93	\$9.41	\$9.41
10"	\$7.05	\$10.57	\$10.57	\$2,521.28	\$9.41	\$9.41
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$1.02	\$1.53	\$1.53	\$3.80	\$1.36	\$1.36
Block 2, 5,000-10,000	\$1.02	\$1.53	\$1.53	\$4.76	\$1.36	\$1.36
Block 3, Over 10,000	\$1.02	\$1.53	\$1.53	\$4.76	\$1.36	\$1.36
General Service and Multi-Family	\$1.02	\$1.53	\$1.53	\$3.80	\$1.36	\$1.36
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$10.11	\$15.16	\$15.16	\$33.32	\$13.50	\$13.50
5,000 Gallons	\$12.15	\$18.22	\$18.22	\$40.92	\$16.22	\$16.22
10,000 Gallons	\$17.25	\$25.87	\$25.87	\$64.72	\$23.03	\$23.03

**AUF/Lake Gibson Estates
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$26.81	\$54.71	\$54.71	\$45.26	\$50.87	\$50.87
Gallage Charge - Per 1,000 gallons (6,000 gal. cap for final)	-	-	-	\$8.73	-	-
Residential Flat Rate	\$26.81	\$54.71	\$54.71	\$112.65	\$50.87	\$50.87
<u>General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$26.81	\$54.71	\$54.71	\$45.26	\$50.87	\$50.87
3/4"	\$26.81	\$54.71	\$54.71	\$67.89	\$50.87	\$50.87
1"	\$26.81	\$54.71	\$54.71	\$113.14	\$50.87	\$50.87
1-1/2"	\$26.81	\$54.71	\$54.71	\$226.29	\$50.87	\$50.87
2"	\$26.81	\$54.71	\$54.71	\$362.06	\$50.87	\$50.87
3"	\$26.81	\$54.71	\$54.71	\$724.12	\$50.87	\$50.87
4"	\$26.81	\$54.71	\$54.71	\$1,131.44	\$50.87	\$50.87
6"	\$26.81	\$54.71	\$54.71	\$2,262.89	\$50.87	\$50.87
8"	\$26.81	\$54.71	\$54.71	\$3,620.62	\$50.87	\$50.87
10"	\$26.81	\$54.71	\$54.71	\$5,204.65	\$50.87	\$50.87
Gallage Charge, per 1,000 Gallons	-	-	-	\$10.48	-	-
General Service Flat Rate	-	-	-	\$701.21	-	-
				<u>Typical Residential Bills 5/8" x 3/4" Meter</u>		
3,000 Gallons	\$26.81	\$54.71	\$54.71	\$71.45	\$50.87	\$50.87
5,000 Gallons	\$26.81	\$54.71	\$54.71	\$88.91	\$50.87	\$50.87
10,000 Gallons (6,000 gallon cap for final)	\$26.81	\$54.71	\$54.71	\$97.64	\$50.87	\$50.87

AUF/Lake Josephine Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$553,863	\$260,648	\$814,511	\$0	\$814,511
2 Land and Land Rights	24,623	(4,523)	20,100	0	20,100
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(151,046)	(8,982)	(160,028)	0	(160,028)
5 CIAC	(235,119)	(101,658)	(336,777)	0	(336,777)
6 Amortization of CIAC	110,758	4,631	115,389	0	115,389
7 Working Capital Allowance	<u>0</u>	<u>37,080</u>	<u>37,080</u>	<u>0</u>	<u>37,080</u>
8 Rate Base	<u>\$303,079</u>	<u>\$187,196</u>	<u>\$490,275</u>	<u>\$0</u>	<u>\$490,275</u>

AUF/Lake Josephine
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$126,838</u>	<u>\$116,069</u>	<u>\$242,907</u>	<u>(\$110,795)</u>	<u>\$132,112</u>	<u>\$83,059</u> 62.87%	<u>\$215,171</u>
Operating Expenses							
2 Operation & Maintenance	\$115,304	\$27,051	\$142,355	(\$25,319)	\$117,036		\$117,036
3 Depreciation	6,977	18,452	25,429	0	25,429		25,429
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	12,675	8,288	20,963	(4,986)	15,977	3,738	19,715
6 Income Taxes	<u>(3,132)</u>	<u>20,370</u>	<u>17,238</u>	<u>(30,665)</u>	<u>(13,427)</u>	<u>29,849</u>	<u>16,422</u>
7 Total Operating Expense	<u>\$131,824</u>	<u>\$74,161</u>	<u>\$205,985</u>	<u>(\$60,970)</u>	<u>\$145,015</u>	<u>\$33,586</u>	<u>\$178,601</u>
8 Operating Income	<u>(\$4,986)</u>	<u>\$41,908</u>	<u>\$36,922</u>	<u>(\$49,825)</u>	<u>(\$12,903)</u>	<u>\$49,473</u>	<u>\$36,570</u>
9 Rate Base	<u>\$303,079</u>		<u>\$490,275</u>		<u>\$490,275</u>		<u>\$490,275</u>
10 Rate of Return	<u>-1.65%</u>		<u>7.53%</u>		<u>-2.63%</u>		<u>7.46%</u>

**AUF/Lake Josephine
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$117,272)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>6,477</u>	N/A
Total	<u>(\$110,795)</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$25,319)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$4,986)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$30,665)</u>	N/A

AUF/Lake Josephine Water Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-A Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential & General Service						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$9.11	\$17.62	\$17.62	\$21.92	\$14.86	\$14.86
3/4"	\$13.68	\$26.45	\$26.45	\$32.89	\$22.32	\$22.32
1"	\$22.76	\$44.01	\$44.01	\$54.81	\$37.14	\$37.14
1-1/2"	\$45.55	\$88.01	\$88.01	\$109.62	\$74.32	\$74.32
2"	\$72.89	\$140.92	\$140.92	\$175.39	\$118.93	\$118.93
3"	\$145.78	\$281.89	\$281.89	\$350.79	\$237.86	\$237.86
4"	\$227.76	\$440.42	\$440.42	\$548.10	\$371.62	\$371.62
6"	\$455.53	\$880.86	\$880.86	\$1,096.21	\$743.26	\$743.26
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$1.74	\$3.36	\$3.36	\$3.80	\$2.84	\$2.84
Block 2 (5,000 - 10,000)	\$1.74	\$3.36	\$3.36	\$4.76	\$2.84	\$2.84
Block 3 (> 10,000)	\$1.74	\$3.36	\$3.36	\$4.76	\$2.84	\$2.84
General Service	\$1.74	\$3.36	\$3.36	\$3.80	\$2.84	\$2.84
Multi-Family						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	-	-	-	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	-	-	\$54.81	-	-
1-1/2"	-	-	-	\$109.62	-	-
2"	-	-	-	\$175.39	-	-
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
	-	-	-	\$3.80	-	-
Fire Protection						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$14.33	\$27.70	\$27.70	\$33.32	\$23.38	\$23.38
5,000 Gallons	\$17.81	\$34.42	\$34.42	\$40.92	\$29.06	\$29.06
10,000 Gallons	\$26.51	\$51.22	\$51.22	\$64.72	\$43.25	\$43.25

AUF/Lake Osborne Estates Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$169,261	\$0	\$169,261	\$0	\$169,261
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(138,599)	0	(138,599)	0	(138,599)
5 CIAC	(20,278)	0	(20,278)	0	(20,278)
6 Amortization of CIAC	17,525	0	17,525	0	17,525
7 Working Capital Allowance	<u>28,688</u>	<u>0</u>	<u>28,688</u>	<u>0</u>	<u>28,688</u>
8 Rate Base	<u>\$56,597</u>	<u>\$0</u>	<u>\$56,597</u>	<u>\$0</u>	<u>\$56,597</u>

**AUF/Lake Osborne Estates
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$111,680</u>	<u>\$193,570</u>	<u>\$305,250</u>	<u>(\$187,947)</u>	<u>\$117,303</u>	<u>\$174,023</u> 148.35%	<u>\$291,325</u>
Operating Expenses							
2 Operation & Maintenance	\$261,096	\$14,897	\$275,993	(\$12,042)	\$263,951		\$263,951
3 Depreciation	1,374	6,772	8,146	0	8,146		8,146
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,919	9,880	14,799	(8,458)	6,341	7,831	14,172
6 Income Taxes	<u>(60,064)</u>	<u>62,081</u>	<u>2,017</u>	<u>(63,285)</u>	<u>(61,268)</u>	<u>62,538</u>	<u>1,270</u>
7 Total Operating Expense	<u>\$207,325</u>	<u>\$93,630</u>	<u>\$300,955</u>	<u>(\$83,785)</u>	<u>\$217,170</u>	<u>\$70,369</u>	<u>\$287,539</u>
8 Operating Income	<u>(\$95,645)</u>	<u>\$99,940</u>	<u>\$4,295</u>	<u>(\$104,163)</u>	<u>(\$99,868)</u>	<u>\$103,654</u>	<u>\$3,786</u>
9 Rate Base	<u>\$56,597</u>		<u>\$56,597</u>		<u>\$56,597</u>		<u>\$56,597</u>
10 Rate of Return	<u>-168.99%</u>		<u>7.59%</u>		<u>-176.45%</u>		<u>6.69%</u>

AUF/Lake Osborne Estates
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$193,320)	N/A
2 To reflect the appropriate annualized revenue adjustment	\$5,373	N/A
Total	<u>(\$187,947)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	(\$8,458)	N/A
<u>Operation & Maintenance Expenses</u>		
Remove proforma O&M Expenses	(\$12,042)	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense	(\$63,285)	N/A

AUF/Lake Osborne Estates
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$4.23	\$11.54	\$11.54	\$21.92	\$5.65	\$5.65
3/4"	\$6.33	\$17.27	\$17.27	\$32.89	\$8.45	\$8.45
1"	\$10.58	\$28.86	\$28.86	\$54.81	\$14.12	\$14.12
1-1/2"	\$21.14	\$57.67	\$57.67	\$109.62	\$28.22	\$28.22
2"	\$33.83	\$92.28	\$92.28	\$175.39	\$45.16	\$45.16
3"	\$67.66	\$184.57	\$184.57	\$350.79	\$90.32	\$90.32
4"	\$105.71	\$288.36	\$288.36	\$548.10	\$141.11	\$141.11
6"	\$211.42	\$576.73	\$576.73	\$1,096.21	\$282.22	\$282.22
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1 (0 - 5,000)	\$2.03	\$5.54	\$5.54	\$3.80	\$2.71	\$2.71
Block 2 (5,000 - 10,000)	\$2.03	\$5.54	\$5.54	\$4.76	\$2.71	\$2.71
Block 3 (> 10,000)	\$2.03	\$5.54	\$5.54	\$4.76	\$2.71	\$2.71
General Service and Multi-Family	\$2.03	\$5.54	\$5.54	\$3.80	\$2.71	\$2.71
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$10.32	\$28.16	\$28.16	\$33.32	\$13.78	\$13.78
5,000 Gallons	\$14.38	\$39.24	\$39.24	\$40.92	\$19.20	\$19.20
10,000 Gallons	\$24.53	\$66.94	\$66.94	\$64.72	\$32.74	\$32.74

Lake Suzy Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$827,727	\$31,724	\$859,451	\$0	\$859,451
2 Land and Land Rights	1,150	0	1,150	0	1,150
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(229,596)	(2,770)	(232,366)	0	(232,366)
5 CIAC	(662,436)	0	(662,436)	0	(662,436)
6 Amortization of CIAC	284,125	5,849	289,974	0	289,974
7 Working Capital Allowance	<u>0</u>	<u>34,561</u>	<u>34,561</u>	<u>0</u>	<u>34,561</u>
8 Rate Base	<u>\$220,970</u>	<u>\$69,364</u>	<u>\$290,334</u>	<u>\$0</u>	<u>\$290,334</u>

Lake Suzy Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$1,949,789	\$15,160	\$1,964,949	\$0	\$1,964,949
2 Land and Land Rights	429,459	0	429,459	0	429,459
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(683,103)	3,548	(679,555)	0	(679,555)
5 CIAC	(1,495,554)	(1,487)	(1,497,041)	0	(1,497,041)
6 Amortization of CIAC	493,616	0	493,616	0	493,616
7 Working Capital Allowance	<u>0</u>	<u>17,304</u>	<u>17,304</u>	<u>0</u>	<u>17,304</u>
8 Rate Base	<u>\$694,207</u>	<u>\$34,525</u>	<u>\$728,732</u>	<u>\$0</u>	<u>\$728,732</u>

Lake Suzy
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$330,478</u>	<u>\$141,988</u>	<u>\$472,466</u>	<u>\$177,270</u>	<u>\$649,736</u>	<u>(\$272,810)</u>	<u>\$376,926</u>
						-41.99%	
Operating Expenses							
2 Operation & Maintenance	\$341,678	\$65,001	\$406,679	(\$62,867)	\$343,812		\$343,812
3 Depreciation	3,914	(9,795)	(5,881)	0	(5,881)		(5,881)
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	34,549	8,745	43,294	7,977	51,271	(12,276)	38,995
6 Income Taxes	<u>(19,157)</u>	<u>28,121</u>	<u>8,964</u>	<u>89,075</u>	<u>98,039</u>	<u>(98,039)</u>	<u>0</u>
7 Total Operating Expense	<u>\$360,984</u>	<u>\$92,072</u>	<u>\$453,056</u>	<u>\$34,185</u>	<u>\$487,241</u>	<u>(\$110,315)</u>	<u>\$376,926</u>
8 Operating Income	<u>(\$30,506)</u>	<u>\$49,916</u>	<u>\$19,410</u>	<u>\$143,085</u>	<u>\$162,495</u>	<u>(\$162,495)</u>	<u>\$0</u>
9 Rate Base	<u>\$220,970</u>		<u>\$290,334</u>		<u>\$290,334</u>		<u>\$290,334</u>
10 Rate of Return	<u>-13.81%</u>		<u>6.69%</u>		<u>55.97%</u>		<u>0.00%</u>

Lake Suzy
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$374,084</u>	<u>(\$67,844)</u>	<u>\$306,240</u>	<u>(\$35,405)</u>	<u>\$270,835</u>	<u>\$35,405</u> 13.07%	<u>\$306,240</u>
Operating Expenses							
2 Operation & Maintenance	\$263,152	(\$87,652)	\$175,500	\$86,696	\$262,196		\$262,196
3 Depreciation	30,783	(4,786)	25,997	0	25,997		25,997
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	34,355	(358)	33,997	(1,593)	32,404	1,593	33,997
6 Income Taxes	<u>17,665</u>	<u>4,925</u>	<u>22,590</u>	<u>(46,546)</u>	<u>(23,956)</u>	<u>12,724</u>	<u>(11,233)</u>
7 Total Operating Expense	<u>\$345,955</u>	<u>(\$87,871)</u>	<u>\$258,084</u>	<u>\$38,557</u>	<u>\$296,641</u>	<u>\$14,317</u>	<u>\$310,957</u>
8 Operating Income	<u>\$28,129</u>	<u>\$20,027</u>	<u>\$48,156</u>	<u>(\$73,962)</u>	<u>(\$25,806)</u>	<u>\$21,089</u>	<u>(\$4,717)</u>
9 Rate Base	<u>\$694,207</u>		<u>\$728,732</u>		<u>\$728,732</u>		<u>\$728,732</u>
10 Rate of Return	<u>4.05%</u>		<u>6.61%</u>		<u>-3.54%</u>		<u>-0.65%</u>

**Lake Suzy
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$144,387	(\$64,661)
2 To reflect staff's proposed annualized revenue adjustment.	<u>32,883</u>	<u>29,256</u>
Total	<u>\$177,270</u>	<u>(\$35,405)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$62,867)</u>	<u>\$86,696</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$7,977</u>	<u>(\$1,593)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$89,075</u>	<u>(\$46,546)</u>

Lake Suzy Water Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-A Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.01	\$14.42	\$10.01	\$21.92	\$5.81	\$5.81
3/4"	\$15.04	\$21.66	\$15.04	\$32.89	\$8.73	\$8.73
1"	\$25.05	\$36.08	\$25.05	\$54.81	\$14.55	\$14.55
1-1/2"	\$50.12	\$72.19	\$50.12	\$109.62	\$29.10	\$29.10
2"	\$80.17	\$115.48	\$80.17	\$175.39	\$46.55	\$46.55
3"	\$160.35	\$230.97	\$160.35	\$350.79	\$93.11	\$93.11
4"	\$250.56	\$360.91	\$250.56	\$548.10	\$145.49	\$145.49
6"	\$501.12	\$721.81	\$501.12	\$1,096.21	\$290.97	\$290.97
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
Block 1	\$6.42	\$9.25	\$6.42	\$3.80	\$3.73	\$3.73
Block 2	\$6.42	\$9.25	\$6.42	\$4.76	\$3.73	\$3.73
Block 3	\$6.42	\$9.25	\$6.42	\$4.76	\$3.73	\$3.73
General Service						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.01	\$14.42	\$10.01	\$21.92	\$5.81	\$5.81
3/4"	\$15.04	\$21.66	\$15.04	\$32.89	\$8.73	\$8.73
1"	\$25.05	\$36.08	\$25.05	\$54.81	\$14.55	\$14.55
1-1/2"	\$50.12	\$72.19	\$50.12	\$109.62	\$29.10	\$29.10
2"	\$80.17	\$115.48	\$80.17	\$175.39	\$46.55	\$46.55
3"	\$160.35	\$230.97	\$160.35	\$350.79	\$93.11	\$93.11
4"	\$250.56	\$360.91	\$250.56	\$548.10	\$145.49	\$145.49
6"	\$501.12	\$721.81	\$501.12	\$1,096.21	\$290.97	\$290.97
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
	\$6.42	\$9.25	\$6.42	\$3.80	\$3.73	\$3.73
Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	-	-	\$54.81	-	-
1-1/2"	-	-	-	\$109.62	-	-
2"	-	-	-	\$175.39	-	-
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
	-	-	-	\$3.80	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$29.27	\$42.17	\$29.27	\$33.32	\$17.00	\$17.00
5,000 Gallons	\$42.11	\$60.67	\$42.11	\$40.92	\$24.45	\$24.45
10,000 Gallons	\$74.21	\$106.92	\$74.21	\$64.72	\$43.09	\$43.09

Lake Suzy Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-B Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge All Meter Sizes:						
All Meter Sizes	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
3/4"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
1"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
1-1/2"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
2"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
3"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
4"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
6"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
8"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
10"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
Gallage Charge - Per 1,000 gallons (6,000 final gallon cap)	\$8.78	\$7.25	\$8.78	\$8.73	\$9.93	\$8.78
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service and Multi-Family						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$29.68	\$24.51	\$29.68	\$45.26	\$33.56	\$29.68
3/4"	\$44.51	\$38.76	\$44.51	\$67.89	\$50.33	\$44.51
1"	\$74.19	\$61.27	\$74.19	\$113.14	\$83.89	\$74.19
1-1/2"	\$148.38	\$122.51	\$148.38	\$226.29	\$167.75	\$148.38
2"	\$237.38	\$196.03	\$237.38	\$362.06	\$268.41	\$237.38
3"	\$474.74	\$392.04	\$474.74	\$724.12	\$536.80	\$474.74
4"	\$741.79	\$612.56	\$741.79	\$1,131.44	\$838.76	\$741.79
6"	\$1,483.59	\$1,225.14	\$1,483.59	\$2,262.89	\$1,677.54	\$1,483.59
8"	-	-	-	\$3,820.62	-	-
10"	-	-	-	\$5,204.64	-	-
Gallage Charge, per 1,000 Gallons	\$10.55	\$8.71	\$10.55	\$10.48	\$11.93	\$10.55
General Service Flat Rate	-	-	-	\$701.21	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$38.46	\$31.76	\$38.46	\$71.45	\$63.34	\$56.02
5,000 Gallons	\$38.46	\$31.76	\$38.46	\$88.91	\$83.20	\$73.58
10,000 Gallons (Wastewater Final Gallage Cap - 6,000 Gallons)	\$117.48	\$97.01	\$117.48	\$97.64	\$93.13	\$82.36

**AUF/Leisure Lakes
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$378,488	\$16,283	\$394,771	\$0	\$394,771
2 Land and Land Rights	550	0	550	0	550
3 Non-used and Useful Components	0	(10,040)	(10,040)	0	(10,040)
4 Accumulated Depreciation	(131,224)	(2,200)	(133,424)	0	(133,424)
5 CIAC	(132,402)	0	(132,402)	0	(132,402)
6 Amortization of CIAC	80,553	1,261	81,814	0	81,814
7 Working Capital Allowance	<u>0</u>	<u>29,159</u>	<u>29,159</u>	<u>0</u>	<u>29,159</u>
8 Rate Base	<u>\$195,965</u>	<u>\$34,463</u>	<u>\$230,428</u>	<u>\$0</u>	<u>\$230,428</u>

AUF/Leisure Lakes Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$349,034	\$15,834	\$364,868	\$0	\$364,868
2 Land and Land Rights	2,200	0	2,200	0	2,200
3 Non-used and Useful Components	0	(29,003)	(29,003)	0	(29,003)
4 Accumulated Depreciation	(227,933)	(2,202)	(230,135)	0	(230,135)
5 CIAC	(241,371)	0	(241,371)	0	(241,371)
6 Amortization of CIAC	194,539	1,551	196,090	0	196,090
7 Working Capital Allowance	<u>0</u>	<u>28,035</u>	<u>28,035</u>	<u>0</u>	<u>28,035</u>
8 Rate Base	<u>\$76,469</u>	<u>\$14,215</u>	<u>\$90,684</u>	<u>\$0</u>	<u>\$90,684</u>

AUF/Leisure Lakes
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$56,931</u>	<u>\$49,369</u>	<u>\$106,300</u>	<u>(\$46,272)</u>	<u>\$60,028</u>	<u>\$46,272</u> 77.08%	<u>\$106,300</u>
Operating Expenses							
2 Operation & Maintenance	\$75,636	(\$12,747)	\$62,889	\$13,298	\$76,187		\$76,187
3 Depreciation	10,626	(210)	\$10,416	0	10,416		10,416
4 Amortization	0	1,344	1,344	0	1,344		1,344
5 Taxes Other Than Income	2,636	3,546	6,182	(2,082)	4,100	2,082	6,182
6 Income Taxes	<u>(12,332)</u>	<u>20,465</u>	<u>8,133</u>	<u>(21,836)</u>	<u>(13,703)</u>	<u>16,629</u>	<u>2,926</u>
7 Total Operating Expense	<u>\$76,566</u>	<u>\$12,398</u>	<u>\$88,964</u>	<u>(\$10,620)</u>	<u>\$78,344</u>	<u>\$18,711</u>	<u>\$97,055</u>
8 Operating Income	<u>(\$19,635)</u>	<u>\$36,971</u>	<u>\$17,336</u>	<u>(\$35,652)</u>	<u>(\$18,316)</u>	<u>\$27,561</u>	<u>\$9,245</u>
9 Rate Base	<u>\$195,965</u>		<u>\$230,428</u>		<u>\$230,428</u>		<u>\$230,428</u>
10 Rate of Return	<u>-10.02%</u>		<u>7.52%</u>		<u>-7.95%</u>		<u>4.01%</u>

AUF/Leisure Lakes
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$68,774</u>	<u>\$20,560</u>	<u>\$89,334</u>	<u>(\$16,625)</u>	<u>\$72,709</u>	<u>\$16,625</u> 22.87%	<u>\$89,334</u>
Operating Expenses							
2 Operation & Maintenance	\$82,913	(\$13,757)	\$69,156	\$14,067	\$83,223		\$83,223
3 Depreciation	5,854	(2,248)	3,606	0	3,606		3,606
4 Amortization	0	1,269	1,269	0	1,269		1,269
5 Taxes Other Than Income	4,488	974	5,462	(748)	4,714	748	5,462
6 Income Taxes	<u>(9,444)</u>	<u>12,574</u>	<u>3,130</u>	<u>(11,346)</u>	<u>(8,216)</u>	<u>5,974</u>	<u>(2,241)</u>
7 Total Operating Expense	<u>\$83,811</u>	<u>(\$1,188)</u>	<u>\$82,623</u>	<u>\$1,973</u>	<u>\$84,596</u>	<u>\$6,723</u>	<u>\$91,319</u>
8 Operating Income	<u>(\$15,037)</u>	<u>\$21,748</u>	<u>\$6,711</u>	<u>(\$18,598)</u>	<u>(\$11,887)</u>	<u>\$9,902</u>	<u>(\$1,985)</u>
9 Rate Base	<u>\$76,469</u>		<u>\$90,684</u>		<u>\$90,684</u>		<u>\$90,684</u>
10 Rate of Return	<u>-19.66%</u>		<u>7.40%</u>		<u>-13.11%</u>		<u>-2.19%</u>

**AUF/Leisure Lakes
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$49,803)	(\$20,968)
2 To reflect staff's proposed annualized revenue adjustment.	<u>3,531</u>	<u>4,343</u>
Total	<u>(\$46,272)</u>	<u>(\$16,625)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$13,298</u>	<u>\$14,067</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$2,082)</u>	<u>(\$748)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$21,836)</u>	<u>(\$11,346)</u>

**AUF/Leisure Lakes
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.08	\$12.11	\$10.16	\$21.92	\$10.79	\$10.16
3/4"	\$12.12	\$18.17	\$15.25	\$32.89	\$16.18	\$15.25
1"	\$20.20	\$30.28	\$25.41	\$54.81	\$26.96	\$25.41
1-1/2"	\$40.37	\$60.51	\$50.78	\$109.62	\$53.89	\$50.78
2"	\$64.62	\$96.86	\$81.29	\$175.39	\$86.26	\$81.29
3"	\$129.21	\$193.67	\$162.54	\$350.79	\$172.48	\$162.54
4"	\$201.89	\$302.61	\$253.96	\$548.10	\$269.50	\$253.96
6"	\$403.80	\$605.25	\$507.95	\$1,096.21	\$539.03	\$507.95
8"	\$646.09	\$968.41	\$812.73	\$1,753.93	\$862.46	\$812.73
10"	\$928.73	\$132.06	\$1,168.26	\$2,521.28	\$1,239.75	\$1,168.26
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$4.89	\$7.33	\$6.15	\$3.80	\$6.53	\$6.15
Block 2, 5,000-10,000	\$4.89	\$7.33	\$6.15	\$4.76	\$6.53	\$6.15
Block 3, Over 10,000	\$4.89	\$7.33	\$6.15	\$4.76	\$6.53	\$6.15
General Service and Multi-Family	\$4.89	\$7.33	\$6.15	\$3.80	\$6.53	\$6.15
<u>Private Fire Protection</u>						
2"	\$5.38	\$8.06	\$6.77	\$14.62	\$7.18	\$6.77
3"	\$10.76	\$16.13	\$13.54	\$29.23	\$14.36	\$13.54
4"	\$16.82	\$25.21	\$21.16	\$45.68	\$22.45	\$21.16
6"	\$33.66	\$50.45	\$42.34	\$91.35	\$44.93	\$42.34
8"	\$53.84	\$80.70	\$67.73	\$146.60	\$71.87	\$67.73
10"	\$77.40	\$116.01	\$97.36	\$210.11	\$103.32	\$97.36
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$22.75	\$34.10	\$28.61	\$33.32	\$35.76	\$33.70
5,000 Gallons	\$32.53	\$48.76	\$40.91	\$40.92	\$48.82	\$46.00
10,000 Gallons	\$56.98	\$85.41	\$71.66	\$64.72	\$81.45	\$76.75

**AUF/Leisure Lakes
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$16.30	\$33.26	\$33.26	\$45.26	\$30.93	\$30.93
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$3.30	\$6.73	\$6.73	\$8.73	\$6.26	\$6.26
<u>General Service and Multi-Family</u>						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$16.30	\$33.26	\$33.26	\$45.26	\$30.93	\$30.93
3/4"	\$24.41	\$49.81	\$49.81	\$67.89	\$46.31	\$46.31
1"	\$40.72	\$83.10	\$83.10	\$113.14	\$77.26	\$77.26
1-1/2"	\$81.40	\$166.11	\$166.11	\$226.29	\$154.44	\$154.44
2"	\$130.23	\$265.76	\$265.76	\$362.06	\$247.08	\$247.08
3"	\$260.46	\$531.52	\$531.52	\$724.12	\$494.16	\$494.16
4"	\$406.96	\$830.48	\$830.48	\$1,131.40	\$772.10	\$772.10
6"	\$813.92	\$1,660.95	\$1,660.95	\$2,262.89	\$1,544.21	\$1,544.21
8"	\$1,302.27	\$2,657.52	\$2,657.52	\$3,620.62	\$2,470.73	\$2,470.73
10"	\$1,872.01	\$3,820.18	\$3,820.18	\$5,204.65	\$3,551.67	\$3,551.67
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$3.96	\$8.08	\$8.08	\$10.48	\$7.51	\$7.51
Residential Flat Rate	\$23.44	\$47.83	\$47.83	\$112.65	\$44.47	\$44.47
General Service Flat Rate	\$23.44	\$47.83	\$47.83	\$701.21	\$44.47	\$44.47
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$26.20	\$53.45	\$53.45	\$71.45	\$49.71	\$49.71
5,000 Gallons	\$32.80	\$66.91	\$66.91	\$88.91	\$62.23	\$62.23
10,000 Gallons (Wastewater Gallonge Cap - 6,000 Gallons)	\$36.10	\$73.64	\$73.64	\$97.64	\$68.49	\$68.49

AUF/Morningview Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$107,243	\$2,134	\$109,377	\$0	\$109,377
2 Land and Land Rights	882	0	882	0	882
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(33,248)	(323)	(33,571)	0	(33,571)
5 CIAC	(4,973)	0	(4,973)	0	(4,973)
6 Amortization of CIAC	3,042	(65)	2,977	0	2,977
7 Working Capital Allowance	<u>0</u>	<u>4,557</u>	<u>4,557</u>	<u>0</u>	<u>4,557</u>
8 Rate Base	<u>\$72,946</u>	<u>\$6,303</u>	<u>\$79,249</u>	<u>\$0</u>	<u>\$79,249</u>

AUF/Morningview Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$171,067	\$2,021	\$173,088	\$0	\$173,088
2 Land and Land Rights	1,140	0	1,140	0	1,140
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(129,305)	(454)	(129,759)	0	(129,759)
5 CIAC	(7,699)	0	(7,699)	0	(7,699)
6 Amortization of CIAC	5,456	(102)	5,354	0	5,354
7 Working Capital Allowance	<u>0</u>	<u>4,667</u>	<u>4,667</u>	<u>0</u>	<u>4,667</u>
8 Rate Base	<u>\$40,659</u>	<u>\$6,132</u>	<u>\$46,791</u>	<u>\$0</u>	<u>\$46,791</u>

**AUF/Morningview
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$17,469</u>	<u>\$17,902</u>	<u>\$35,371</u>	<u>(\$17,927)</u>	<u>\$17,444</u>	<u>\$17,927</u> 102.77%	<u>\$35,371</u>
Operating Expenses							
2 Operation & Maintenance	\$20,203	(\$1,243)	\$18,960	\$1,508	\$20,468		\$20,468
3 Depreciation	\$3,160	\$533	\$3,693	\$0	\$3,693		\$3,693
4 Amortization	\$0	\$263	\$263	\$0	\$263		\$263
5 Taxes Other Than Income	\$3,501	\$158	\$3,659	(\$807)	\$2,852	\$807	\$3,659
6 Income Taxes	<u>(\$3,624)</u>	<u>\$6,428</u>	<u>\$2,804</u>	<u>(\$7,073)</u>	<u>(\$4,269)</u>	<u>\$6,442</u>	<u>\$2,174</u>
7 Total Operating Expense	<u>\$23,240</u>	<u>\$6,139</u>	<u>\$29,379</u>	<u>(\$6,371)</u>	<u>\$23,008</u>	<u>\$7,249</u>	<u>\$30,257</u>
8 Operating Income	<u>(\$5,771)</u>	<u>\$11,763</u>	<u>\$5,992</u>	<u>(\$11,556)</u>	<u>(\$5,564)</u>	<u>\$10,678</u>	<u>\$5,114</u>
9 Rate Base	<u>\$72,946</u>		<u>\$79,249</u>		<u>\$79,249</u>		<u>\$79,249</u>
10 Rate of Return	<u>-7.91%</u>		<u>7.56%</u>		<u>-7.02%</u>		<u>6.45%</u>

**AUF/Morningview
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$21,817</u>	<u>\$20,168</u>	<u>\$41,985</u>	<u>(\$20,424)</u>	<u>\$21,561</u>	<u>\$20,424</u> 94.73%	<u>\$41,985</u>
Operating Expenses							
2 Operation & Maintenance	\$27,565	(\$3,272)	\$24,293	\$3,574	\$27,867		\$27,867
3 Depreciation	6,371	1,766	8,137	0	8,137		8,137
4 Amortization	0	202	202	0	202		202
5 Taxes Other Than Income	913	3,311	4,224	(919)	3,305	919	4,224
6 Income Taxes	<u>(5,027)</u>	<u>6,658</u>	<u>1,631</u>	<u>(8,721)</u>	<u>(7,090)</u>	<u>7,340</u>	<u>249</u>
7 Total Operating Expense	<u>\$29,822</u>	<u>\$8,665</u>	<u>\$38,487</u>	<u>(\$6,066)</u>	<u>\$32,421</u>	<u>\$8,259</u>	<u>\$40,679</u>
8 Operating Income	<u>(\$8,005)</u>	<u>\$11,503</u>	<u>\$3,498</u>	<u>(\$14,358)</u>	<u>(\$10,860)</u>	<u>\$12,165</u>	<u>\$1,306</u>
9 Rate Base	<u>\$40,659</u>		<u>\$46,791</u>		<u>\$46,791</u>		<u>\$46,791</u>
10 Rate of Return	<u>-19.69%</u>		<u>7.48%</u>		<u>-23.21%</u>		<u>2.79%</u>

**AUF/Morningview
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$17,927)	(\$20,424)
2 To reflect staff's proposed annualized revenue adjustment.	396	436
Total	<u>(\$17,531)</u>	<u>(\$19,988)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$1,508</u>	<u>\$3,574</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$807)</u>	<u>(\$919)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$7,073)</u>	<u>(\$8,721)</u>

**AUF/Morningview
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$18.31	\$27.44	\$19.87	\$21.92	\$24.44	\$19.87
3/4"	\$27.46	\$41.16	\$29.80	\$32.89	\$36.66	\$29.80
1"	\$45.79	\$68.63	\$49.69	\$54.81	\$61.12	\$49.69
1-1/2"	\$91.57	\$137.25	\$99.36	\$109.62	\$122.24	\$99.36
2"	\$146.51	\$219.60	\$158.98	\$175.39	\$195.57	\$158.98
3"	\$293.03	\$439.22	\$317.97	\$350.79	\$391.16	\$317.97
4"	\$457.84	\$686.25	\$496.81	\$548.10	\$611.16	\$496.81
6"	\$915.71	\$1,372.54	\$993.66	\$1,096.21	\$1,222.37	\$993.66
8"	\$1,465.13	\$2,196.06	\$1,589.85	\$1,753.93	\$1,955.78	\$1,589.85
10"	\$2,106.12	\$3,156.83	\$2,285.40	\$2,521.28	\$2,811.43	\$2,285.40
 Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$3.88	\$3.82	\$4.21	\$3.80	\$5.18	\$4.21
Block 2, 5,001-10,000	\$3.88	\$3.82	\$4.21	\$4.76	\$5.18	\$4.21
Block 3, >10,000	\$3.88	\$3.82	\$4.21	\$4.76	\$5.18	\$4.21
General Service and Multi-Family	\$3.88	\$3.82	\$4.21	\$3.80	\$5.18	\$4.21
 <u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$12.20	\$18.29	\$13.24	\$14.62	\$16.29	\$13.24
3"	\$24.42	\$36.60	\$26.50	\$29.23	\$32.60	\$26.50
4"	\$38.14	\$57.17	\$41.39	\$45.68	\$50.91	\$41.39
6"	\$76.32	\$114.39	\$82.82	\$91.35	\$101.88	\$82.82
8"	\$122.09	\$183.00	\$132.48	\$146.16	\$162.98	\$132.48
10"	\$175.50	\$263.05	\$190.44	\$210.11	\$234.27	\$190.44
 <u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$29.95	\$38.90	\$32.50	\$33.32	\$39.98	\$32.50
5,000 Gallons	\$37.71	\$46.54	\$40.92	\$40.92	\$50.34	\$40.92
10,000 Gallons	\$57.11	\$65.64	\$61.97	\$64.72	\$76.24	\$61.97

**AUF/Morningview
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge:						
All Meter Sizes	\$24.40	\$49.79	\$34.85	\$45.26	\$46.29	\$34.85
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$7.57	\$15.45	\$10.81	\$8.73	\$14.36	\$10.81
Residential Flat Rate	\$60.75	\$123.97	\$86.77	\$112.65	\$115.26	\$86.77
General Service Flat Rate	\$60.75	\$123.97	\$86.77	\$701.21	\$115.26	\$86.77
<u>General Service and Mutli-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$24.40	\$49.79	\$34.85	\$45.26	\$46.29	\$34.85
3/4"	\$36.62	\$74.73	\$52.30	\$67.89	\$69.48	\$52.30
1"	\$61.02	\$124.52	\$87.15	\$113.14	\$115.77	\$87.15
1-1/2"	\$122.02	\$249.00	\$174.28	\$226.29	\$231.50	\$174.28
2"	\$195.22	\$398.38	\$278.83	\$362.06	\$370.38	\$278.83
3"	\$390.46	\$796.81	\$557.68	\$724.12	\$740.80	\$557.68
4"	\$610.08	\$1,244.98	\$871.36	\$1,131.44	\$1,157.47	\$871.36
6"	\$1,220.18	\$2,490.00	\$1,742.75	\$2,262.89	\$2,314.99	\$1,742.75
8"	\$1,952.30	\$3,984.03	\$2,788.42	\$3,620.62	\$3,704.00	\$2,788.42
10"	\$2,806.43	\$5,727.04	\$4,008.35	\$5,204.65	\$5,324.50	\$4,008.35
Gallonge Charge, per 1,000 Gallons	\$9.11	\$18.59	\$13.01	\$10.48	\$17.28	\$13.01
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$47.11	\$96.14	\$67.28	\$71.45	\$89.38	\$67.28
5,000 Gallons	\$62.25	\$127.04	\$88.90	\$88.91	\$118.10	\$88.90
10,000 Gallons	\$69.82	\$142.49	\$99.71	\$97.64	\$132.47	\$99.71
(Wastewater Gallonge Cap - 6,000 Gallons)						

**AUF/Oakwood
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$35,864	\$12,970	\$48,834	\$0	\$48,834
2 Land and Land Rights	1,708	0	1,708	0	1,708
3 Non-Used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(21,634)	(1,904)	(23,538)	0	(23,538)
5 CIAC	(4,827)	0	(4,827)	0	(4,827)
6 Amortization of CIAC	(491)	6	(485)	0	(485)
7 Working Capital Allowance	<u>0</u>	<u>23,952</u>	<u>23,952</u>	<u>0</u>	<u>23,952</u>
8 Rate Base	<u>\$10,620</u>	<u>\$35,024</u>	<u>\$45,644</u>	<u>\$0</u>	<u>\$45,644</u>

**AUF/Oakwood
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$54,796</u>	<u>\$89,224</u>	<u>\$144,020</u>	<u>(\$85,850)</u>	<u>\$58,170</u>	<u>\$80,317</u> 138.07%	<u>\$138,487</u>
Operating Expenses							
2 Operation & Maintenance	\$124,974	\$1,567	\$126,541	(\$5,169)	\$121,372		\$121,372
3 Depreciation	726	2,344	3,070	0	3,070		3,070
4 Amortization	0	1,156	1,156	0	1,156		1,156
5 Taxes Other Than Income	2,343	5,862	8,205	(3,863)	4,342	3,614	7,956
6 Income Taxes	<u>(28,255)</u>	<u>29,837</u>	<u>1,582</u>	<u>(28,916)</u>	<u>(27,334)</u>	<u>28,863</u>	<u>1,529</u>
7 Total Operating Expense	<u>\$99,788</u>	<u>\$40,766</u>	<u>\$140,554</u>	<u>(\$37,949)</u>	<u>\$102,605</u>	<u>\$32,478</u>	<u>\$135,083</u>
8 Operating Income	<u>(\$44,992)</u>	<u>\$48,458</u>	<u>\$3,466</u>	<u>(\$47,901)</u>	<u>(\$44,435)</u>	<u>\$47,840</u>	<u>\$3,405</u>
9 Rate Base	<u>\$10,620</u>		<u>\$45,644</u>		<u>\$45,644</u>		<u>\$45,644</u>
10 Rate of Return	<u>-423.65%</u>		<u>7.59%</u>		<u>-97.35%</u>		<u>7.46%</u>

**AUF/Oakwood
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$89,756)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>3,906</u>	<u>N/A</u>
Total	<u>(\$85,850)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$5,169)</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$3,863)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$28,916)</u>	<u>N/A</u>

AUF/Oakwood
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service, and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.63	\$15.93	\$15.93	\$21.92	\$14.19	\$14.19
3/4"	\$16.14	\$24.19	\$24.19	\$32.89	\$21.55	\$21.55
1"	\$26.60	\$39.87	\$39.87	\$54.81	\$35.51	\$35.51
1-1/2"	\$53.17	\$79.70	\$79.70	\$109.62	\$70.98	\$70.98
2"	\$85.08	\$127.53	\$127.53	\$175.39	\$113.58	\$113.58
3"	\$170.15	\$255.04	\$255.04	\$350.79	\$227.14	\$227.14
4"	\$265.87	\$398.51	\$398.51	\$548.10	\$354.92	\$354.92
6"	\$531.75	\$797.03	\$797.03	\$1,096.21	\$709.85	\$709.85
8"	\$850.79	\$1,275.24	\$1,275.24	\$1,753.93	\$1,135.74	\$1,135.74
10"	\$1,223.02	\$1,833.14	\$1,833.14	\$2,521.28	\$1,632.64	\$1,632.64
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, 5,001-10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
Block 3, >10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$7.09	\$10.63	\$10.63	\$14.62	\$9.46	\$9.46
3"	\$14.18	\$21.25	\$21.25	\$29.23	\$18.93	\$18.93
4"	\$22.16	\$33.22	\$33.22	\$45.68	\$29.58	\$29.58
6"	\$44.30	\$66.40	\$66.40	\$91.35	\$59.14	\$59.14
8"	\$70.90	\$106.27	\$106.27	\$146.16	\$94.65	\$94.65
10"	\$101.92	\$152.77	\$152.77	\$210.11	\$136.06	\$136.06
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	19.48	\$29.19	\$29.19	\$33.32	\$26.00	\$26.00
5,000 Gallons	25.38	\$38.03	\$38.03	\$40.92	\$33.88	\$33.88
10,000 Gallons	40.13	\$60.13	\$60.13	\$64.72	\$53.57	\$53.57

AUF/Ocala Oaks Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$2,569,077	\$0	\$2,569,077	\$0	\$2,569,077
2 Land and Land Rights	109,802	0	109,802	0	109,802
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(954,933)	0	(954,933)	0	(954,933)
5 CIAC	(845,607)	0	(845,607)	0	(845,607)
6 Amortization of CIAC	485,642	0	485,642	0	485,642
7 Working Capital Allowance	<u>123,302</u>	<u>0</u>	<u>123,302</u>	<u>0</u>	<u>123,302</u>
8 Rate Base	<u>\$1,487,283</u>	<u>\$0</u>	<u>\$1,487,283</u>	<u>\$0</u>	<u>\$1,487,283</u>

**AUF/Ocala Oaks
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$516,793</u>	<u>\$285,745</u>	<u>\$802,538</u>	<u>(\$246,015)</u>	<u>\$556,523</u>	<u>\$154,779</u> 27.81%	<u>\$711,302</u>
Operating Expenses							
2 Operation & Maintenance	\$376,654	\$89,521	\$466,175	(\$85,228)	\$380,947		\$380,947
3 Depreciation	110,470	(155)	110,315	0	110,315		110,315
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	32,345	31,047	63,392	(11,071)	52,321	6,965	59,286
6 Income Taxes	<u>(1,032)</u>	<u>52,644</u>	<u>51,612</u>	<u>(57,418)</u>	<u>(5,806)</u>	<u>55,622</u>	<u>49,816</u>
7 Total Operating Expense	<u>\$518,437</u>	<u>\$173,057</u>	<u>\$691,494</u>	<u>(\$153,717)</u>	<u>\$537,777</u>	<u>\$62,587</u>	<u>\$600,364</u>
8 Operating Income	<u>(\$1,644)</u>	<u>\$112,688</u>	<u>\$111,044</u>	<u>(\$92,298)</u>	<u>\$18,746</u>	<u>\$92,191</u>	<u>\$110,937</u>
9 Rate Base	<u>\$1,487,283</u>		<u>\$1,487,283</u>		<u>\$1,487,283</u>		<u>\$1,487,283</u>
10 Rate of Return	<u>-0.11%</u>		<u>7.47%</u>		<u>1.26%</u>		<u>7.46%</u>

**AUF/Ocala Oaks
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$290,664)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	44,649	N/A
Total	<u>(\$246,015)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$85,228)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$11,071)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$6,362)</u>	N/A

**AUF/Ocala Oaks
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential and General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$14.68	\$23.02	\$23.02	\$21.92	\$18.79	\$18.79
3/4"	-	-	-	\$32.89	-	-
1"	\$36.63	\$57.45	\$57.45	\$54.81	\$46.88	\$46.88
1-1/2"	\$73.19	\$114.78	\$114.78	\$109.62	\$93.66	\$93.66
2"	\$117.11	\$183.66	\$183.66	\$175.39	\$149.87	\$149.87
3"	\$234.18	\$367.26	\$367.26	\$350.79	\$299.69	\$299.69
4"	\$365.89	\$573.82	\$573.82	\$548.10	\$468.24	\$468.24
6"	\$731.34	\$1,146.94	\$1,146.94	\$1,096.21	\$935.92	\$935.92
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1	\$1.25	\$1.96	\$1.96	\$3.80	\$1.60	\$1.60
Block 2	\$1.25	\$1.96	\$1.96	\$4.76	\$1.60	\$1.60
General Service	\$1.25	\$1.96	\$1.96	\$3.80	\$1.60	\$1.60
<u>Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	\$23.02	\$23.02	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	\$57.45	\$57.45	\$54.81	-	-
1-1/2"	-	\$114.78	\$114.78	\$109.62	-	-
2"	-	\$183.66	\$183.66	\$175.39	-	-
3"	-	\$367.26	\$367.26	\$350.79	-	-
4"	-	\$573.82	\$573.82	\$548.10	-	-
6"	-	\$1,146.94	\$1,146.94	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallage Charge, per 1,000 Gallons						
	-	\$1.96	\$1.96	\$3.80	-	-
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$18.43	\$28.90	\$28.90	\$33.32	\$23.59	\$23.59
5,000 Gallons	\$20.93	\$32.82	\$32.82	\$40.92	\$26.78	\$26.78
10,000 Gallons	\$27.18	\$42.62	\$42.62	\$64.72	\$34.78	\$34.78

**AUF/Orange Hill - Sugar Creek
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$211,872	\$13,644	\$225,516	\$0	\$225,516
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	(53,532)	(1,899)	(55,431)	0	(55,431)
5 CIAC	(22,014)	0	(22,014)	0	(22,014)
6 Amortization of CIAC	8,371	(377)	7,994	0	7,994
7 Working Capital Allowance	<u>14,864</u>	<u>0</u>	<u>14,864</u>	<u>0</u>	<u>14,864</u>
8 Rate Base	<u>\$176,793</u>	<u>\$11,368</u>	<u>\$188,161</u>	<u>\$0</u>	<u>\$188,161</u>

**AUF/Orange Hill - Sugar Creek
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$52,040</u>	<u>\$50,418</u>	<u>\$102,458</u>	<u>(\$49,553)</u>	<u>\$52,905</u>	<u>\$49,553</u> 93.67%	<u>\$102,458</u>
Operating Expenses							
2 Operation & Maintenance	\$126,362	(\$63,501)	\$62,861	\$64,252	\$127,113		\$127,113
3 Depreciation	6,676	3,019	9,695	0	9,695		9,695
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	4,391	4,867	9,258	(2,230)	7,028	2,230	9,258
6 Income Taxes	<u>(32,939)</u>	<u>39,497</u>	<u>6,558</u>	<u>(42,126)</u>	<u>(35,568)</u>	<u>17,808</u>	<u>(17,760)</u>
7 Total Operating Expense	<u>\$104,490</u>	<u>(\$16,118)</u>	<u>\$88,372</u>	<u>\$19,896</u>	<u>\$108,268</u>	<u>\$20,038</u>	<u>\$128,306</u>
8 Operating Income	<u>(\$52,450)</u>	<u>\$66,536</u>	<u>\$14,086</u>	<u>(\$69,449)</u>	<u>(\$55,363)</u>	<u>\$29,516</u>	<u>(\$25,848)</u>
9 Rate Base	<u>\$176,793</u>		<u>\$188,161</u>		<u>\$188,161</u>		<u>\$188,161</u>
10 Rate of Return	<u>-29.67%</u>		<u>7.49%</u>		<u>-29.42%</u>		<u>-13.74%</u>

**AUF/Orange Hill - Sugar Creek
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$50,840)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,287</u>	N/A
Total	<u>(\$49,553)</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$2,230)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$38,202</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$42,126)</u>	N/A

**AUF/Orange Hill - Sugar Creek
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.49	\$14.22	\$14.22	\$21.92	\$12.67	\$12.67
3/4"	\$9.49	\$14.22	\$14.22	\$32.89	\$12.67	\$12.67
1"	\$24.05	\$36.05	\$36.05	\$54.81	\$32.11	\$32.11
1-1/2"	\$48.10	\$72.10	\$72.10	\$109.62	\$64.21	\$64.21
2"	\$76.93	\$115.31	\$115.31	\$175.39	\$102.70	\$102.70
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$1.39	\$2.08	\$2.08	\$3.80	\$1.86	\$1.86
Block 2, 5,001-10,000	\$1.39	\$2.08	\$2.08	\$4.76	\$1.86	\$1.86
Block 3, >10,000	\$1.39	\$2.08	\$2.08	\$4.76	\$1.86	\$1.86
General Service and Multi-Family	\$1.39	\$2.08	\$2.08	\$3.80	\$1.86	\$1.86
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$13.66	\$20.46	\$20.46	\$33.32	\$18.24	\$18.24
5,000 Gallons	\$16.44	\$24.62	\$24.62	\$40.92	\$21.95	\$21.95
10,000 Gallons	\$23.39	\$35.02	\$35.02	\$64.72	\$31.22	\$31.22

Palm Port Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$116,586	\$6,064	\$122,650	\$0	\$122,650
2 Land and Land Rights	8,208	0	8,208	0	8,208
3 Non-used and Useful Components	0	(124)	(124)	0	(124)
4 Accumulated Depreciation	(32,129)	(850)	(32,979)	0	(32,979)
5 CIAC	(22,302)	0	(22,302)	0	(22,302)
6 Amortization of CIAC	11,637	123	11,760	0	11,760
7 Working Capital Allowance	<u>0</u>	<u>11,607</u>	<u>11,607</u>	<u>0</u>	<u>11,607</u>
8 Rate Base	<u>\$82,000</u>	<u>\$16,820</u>	<u>\$98,820</u>	<u>\$0</u>	<u>\$98,820</u>

Palm Port Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$286,022	\$6,008	\$292,030	\$0	\$292,030
2 Land and Land Rights	10,023	0	10,023	0	10,023
3 Non-used and Useful Components	0	(3,702)	(3,702)	0	(3,702)
4 Accumulated Depreciation	(189,819)	(819)	(190,638)	0	(190,638)
5 CIAC	(25,882)	0	(25,882)	0	(25,882)
6 Amortization of CIAC	13,642	196	13,838	0	13,838
7 Working Capital Allowance	<u>0</u>	<u>11,550</u>	<u>11,550</u>	<u>0</u>	<u>11,550</u>
8 Rate Base	<u>\$93,986</u>	<u>\$13,233</u>	<u>\$107,219</u>	<u>\$0</u>	<u>\$107,219</u>

**Palm Port
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$36,282</u>	<u>\$20,827</u>	<u>\$57,109</u>	<u>(\$20,651)</u>	<u>\$36,458</u>	<u>\$14,456</u> 39.65%	<u>\$50,913</u>
Operating Expenses							
2 Operation & Maintenance	\$24,822	\$5,985	\$30,807	(\$5,675)	\$25,132		\$25,132
3 Depreciation	2,965	812	3,777	0	3,777		3,777
4 Amortization	0	588	588	0	588		588
5 Taxes Other Than Income	8,607	2,407	11,014	(929)	10,085	651	10,735
6 Income Taxes	<u>(43)</u>	<u>3,524</u>	<u>3,481</u>	<u>(5,366)</u>	<u>(1,885)</u>	<u>5,195</u>	<u>3,310</u>
7 Total Operating Expense	<u>\$36,351</u>	<u>\$13,316</u>	<u>\$49,667</u>	<u>(\$11,970)</u>	<u>\$37,697</u>	<u>\$5,845</u>	<u>\$43,542</u>
8 Operating Income	<u>(\$69)</u>	<u>\$7,511</u>	<u>\$7,442</u>	<u>(\$8,681)</u>	<u>(\$1,239)</u>	<u>\$8,610</u>	<u>\$7,371</u>
9 Rate Base	<u>\$82,000</u>		<u>\$98,820</u>		<u>\$98,820</u>		<u>\$98,820</u>
10 Rate of Return	<u>-0.08%</u>		<u>7.53%</u>		<u>-1.25%</u>		<u>7.46%</u>

**Palm Port
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$58,907</u>	<u>\$25,580</u>	<u>\$84,487</u>	<u>(\$25,389)</u>	<u>\$59,098</u>	<u>\$20,609</u> 34.87%	<u>\$79,707</u>
Operating Expenses							
2 Operation & Maintenance	\$46,328	\$4,773	\$51,101	(\$4,389)	\$46,712	\$0	\$46,712
3 Depreciation	13,742	625	14,367	0	14,367	0	14,367
4 Amortization	0	589	589	0	589	0	589
5 Taxes Other Than Income	4,514	2,151	6,665	(1,143)	5,522	927	6,450
6 Income Taxes	<u>(2,190)</u>	<u>5,940</u>	<u>3,750</u>	<u>(7,565)</u>	<u>(3,815)</u>	<u>7,406</u>	<u>3,591</u>
7 Total Operating Expense	<u>\$62,394</u>	<u>\$14,078</u>	<u>\$76,472</u>	<u>(\$13,096)</u>	<u>\$63,376</u>	<u>\$8,333</u>	<u>\$71,709</u>
8 Operating Income	<u>(\$3,487)</u>	<u>\$11,502</u>	<u>\$8,015</u>	<u>(\$12,293)</u>	<u>(\$4,278)</u>	<u>\$12,275</u>	<u>\$7,998</u>
9 Rate Base	<u>\$93,986</u>		<u>\$107,219</u>		<u>\$107,219</u>		<u>\$107,219</u>
10 Rate of Return	<u>-3.71%</u>		<u>7.48%</u>		<u>-3.99%</u>		<u>7.46%</u>

**Palm Port
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$20,973)	(\$26,010)
2 To reflect staff's proposed annualized revenue adjustment.	<u>322</u>	<u>621</u>
Total	<u>(\$20,651)</u>	<u>(\$25,389)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$5,675)</u>	<u>(\$4,389)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$929)</u>	<u>(\$1,143)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$5,366)</u>	<u>(\$7,565)</u>

**Palm Port
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$12.57	\$18.84	\$14.81	\$21.92	\$16.78	\$14.81
3/4"	\$18.84	\$28.24	\$22.20	\$32.89	\$25.15	\$22.20
1"	\$31.39	\$47.05	\$37.00	\$54.81	\$41.90	\$37.00
1-1/2"	\$62.82	\$94.16	\$74.04	\$109.62	\$83.86	\$74.04
2"	\$100.51	\$150.65	\$118.46	\$175.39	\$134.17	\$118.46
3"	\$201.00	\$301.28	\$236.89	\$350.79	\$268.31	\$236.89
4"	\$314.06	\$470.74	\$370.14	\$548.10	\$419.23	\$370.14
6"	\$628.13	\$941.49	\$740.30	\$1,096.21	\$838.48	\$740.30
8"	\$1,005.00	\$1,506.38	\$1,184.46	\$1,753.93	\$1,341.56	\$1,184.46
10"	\$1,444.70	\$2,165.44	\$1,702.68	\$2,521.28	\$1,928.51	\$1,702.68
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$4.43	\$6.44	\$5.22	\$3.80	\$5.91	\$5.22
Block 2, 5,001-10,000	\$4.43	\$6.44	\$5.22	\$4.76	\$5.91	\$5.22
Block 3, >10,000	\$4.43	\$6.44	\$5.22	\$4.76	\$5.91	\$5.22
General Service and Multi-Family	\$4.43	\$6.44	\$5.22	\$3.80	\$5.91	\$5.22
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$8.38	\$12.56	\$9.88	\$14.62	\$11.19	\$9.88
3"	\$16.74	\$25.09	\$19.73	\$29.23	\$22.35	\$19.73
4"	\$26.17	\$39.23	\$30.84	\$45.68	\$34.93	\$30.84
6"	\$52.35	\$78.47	\$61.70	\$91.35	\$69.88	\$61.70
8"	\$83.75	\$125.53	\$98.71	\$146.16	\$111.80	\$98.71
10"	\$120.39	\$180.45	\$141.89	\$210.11	\$160.71	\$141.89
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$25.86	\$38.16	\$30.47	\$33.32	\$34.52	\$30.47
5,000 Gallons	\$34.72	\$51.04	\$40.91	\$47.17	\$46.35	\$40.91
10,000 Gallons	\$56.87	\$83.24	\$67.01	\$64.72	\$75.91	\$67.01

**Palm Port
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge:						
All Meter Sizes	\$20.28	\$41.39	\$29.28	\$45.26	\$38.48	\$38.48
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.26	\$16.86	\$11.93	\$10.48	\$8.73	\$8.73
Residential Flat Rate	\$50.79	\$103.65	\$73.33	\$112.65	\$67.80	\$73.33
General Service Flat Rate	\$50.79	\$103.65	\$73.33	\$701.21	\$67.80	\$73.33
General Service and Multi-Family						
5/8" x 3/4"	\$20.28	\$41.39	\$29.28	\$45.26	\$38.48	\$29.28
3/4"	\$30.45	\$62.14	\$43.96	\$67.89	\$57.77	\$43.96
1"	\$50.76	\$103.59	\$73.29	\$113.14	\$96.30	\$73.29
1-1/2"	\$101.50	\$207.13	\$146.55	\$226.29	\$192.57	\$146.55
2"	\$162.39	\$331.39	\$234.46	\$362.06	\$308.09	\$234.46
3"	\$324.79	\$662.79	\$468.94	\$724.12	\$616.21	\$468.94
4"	\$507.47	\$1,035.59	\$732.69	\$1,131.44	\$962.80	\$732.69
6"	\$1,014.96	\$2,071.21	\$1,465.41	\$2,262.89	\$1,925.63	\$1,465.41
8"	\$1,623.94	\$3,313.95	\$2,344.67	\$3,620.62	\$3,081.02	\$2,344.67
10"	\$2,334.41	\$4,763.80	\$3,370.45	\$5,204.65	\$4,428.96	\$3,370.45
Gallage Charge	\$9.94	\$20.28	\$14.35	\$10.48	\$13.27	\$14.35
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$45.06	\$91.97	\$65.07	\$76.70	\$64.67	\$64.67
5,000 Gallons	\$61.58	\$125.69	\$88.93	\$97.66	\$82.14	\$82.14
6,000 Gallons (Wastewater Gallage Cap - 6,000 Gallons)	\$69.84	\$142.55	\$100.86	\$108.14	\$90.86	\$90.86

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	\$280,449	\$61,998	\$342,447	\$0	\$342,447
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	(87,349)	(8,857)	(96,206)	0	(96,206)
5 CIAC	(138,725)	0	(138,725)	0	(138,725)
6 Amortization of CIAC	94,626	(243)	94,383	0	94,383
7 Working Capital Allowance	<u>0</u>	<u>129,644</u>	<u>129,644</u>	<u>0</u>	<u>129,644</u>
8 Rate Base	<u>\$172,478</u>	<u>\$182,542</u>	<u>\$355,020</u>	<u>\$0</u>	<u>\$355,020</u>

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

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

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Adjusted Test Year
1 Plant in Service	\$1,088,918	\$57,553	\$1,146,471	\$0	\$1,146,471
2 Land and Land Rights	70,890	0	70,890	0	70,890
3 Non-used and Useful Components	0	0	(10,657)	0	(10,657)
4 Accumulated Depreciation	(284,379)	(7,766)	(292,145)	0	(292,145)
5 CIAC	(343,607)	0	(343,607)	0	(343,607)
6 Amortization of CIAC	294,772	(4,650)	290,122	0	290,122
7 Working Capital Allowance	<u>0</u>	<u>112,526</u>	<u>112,526</u>	<u>0</u>	<u>112,526</u>
8 Rate Base	<u>\$826,594</u>	<u>\$157,663</u>	<u>\$973,600</u>	<u>\$0</u>	<u>\$973,600</u>

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

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

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$317,409</u>	<u>\$222,651</u>	<u>\$540,060</u>	<u>(\$194,942)</u>	<u>\$345,118</u>	<u>\$141,277</u> 40.94%	<u>\$486,394</u>
Operating Expenses							
2 Operation & Maintenance	\$394,440	\$53,714	\$448,154	(\$50,385)	\$397,769	\$0	\$397,769
3 Depreciation	5,741	10,542	16,283	0	16,283	0	16,283
4 Amortization	0	6,717	6,717	0	6,717	0	6,717
5 Taxes Other Than Income	24,660	5,008	29,668	(8,772)	20,896	6,357	27,253
6 Income Taxes	<u>(41,442)</u>	<u>53,886</u>	<u>12,444</u>	<u>(51,323)</u>	<u>(38,879)</u>	<u>50,770</u>	<u>11,891</u>
7 Total Operating Expense	<u>\$383,399</u>	<u>\$129,867</u>	<u>\$513,266</u>	<u>(\$110,480)</u>	<u>\$402,786</u>	<u>\$57,128</u>	<u>\$459,913</u>
8 Operating Income	<u>(\$65,990)</u>	<u>\$92,784</u>	<u>\$26,794</u>	<u>(\$84,462)</u>	<u>(\$57,668)</u>	<u>\$84,149</u>	<u>\$26,481</u>
9 Rate Base	<u>\$172,478</u>		<u>\$355,020</u>		<u>\$355,020</u>		<u>\$355,020</u>
10 Rate of Return	<u>-38.26%</u>		<u>7.55%</u>		<u>-16.24%</u>		<u>7.46%</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 Operating Revenues:	<u>\$384,667</u>	<u>\$59,762</u>	<u>\$444,429</u>	<u>(\$27,333)</u>	<u>\$417,096</u>	<u>(\$14,656)</u> -3.51%	<u>\$402,439</u>
Operating Expenses							
2 Operation & Maintenance	\$211,359	\$37,429	\$248,788	(\$36,500)	\$212,288	\$0	\$212,288
3 Depreciation	29,392	18,520	47,912	0	47,912	0	47,912
4 Amortization	0	5,720	5,720	0	5,720	0	5,720
5 Taxes Other Than Income	15,143	18,034	33,177	(1,230)	31,947	(660)	31,287
6 Income Taxes	<u>49,674</u>	<u>(14,937)</u>	<u>34,737</u>	<u>3,140</u>	<u>37,877</u>	<u>(5,267)</u>	<u>32,610</u>
7 Total Operating Expense	<u>\$305,568</u>	<u>\$64,766</u>	<u>\$370,334</u>	<u>(\$34,590)</u>	<u>\$335,744</u>	<u>(\$5,927)</u>	<u>\$329,818</u>
8 Operating Income	<u>\$79,099</u>	<u>(\$5,004)</u>	<u>\$74,095</u>	<u>\$7,256</u>	<u>\$81,351</u>	<u>(\$8,730)</u>	<u>\$72,621</u>
9 Rate Base	<u>\$826,594</u>		<u>\$973,600</u>		<u>\$973,600</u>		<u>\$973,600</u>
10 Rate of Return	<u>9.57%</u>		<u>7.61%</u>		<u>8.36%</u>		<u>7.46%</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>		
1 Remove requested interim revenue increase.	(\$225,444)	(\$62,892)
2 To reflect staff's proposed annualized revenue adjustment.	<u>30,502</u>	<u>35,559</u>
Total	<u>(\$194,942)</u>	<u>(\$27,333)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$50,385)</u>	<u>(\$36,500)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$8,772)</u>	<u>(\$1,230)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$51,323)</u>	<u>\$3,140</u>

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

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

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
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Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$10.63	\$15.93	\$15.93	\$21.92	\$14.19	\$14.19
3/4"	\$15.94	\$23.89	\$23.89	\$32.89	\$21.28	\$21.28
1"	\$26.60	\$39.87	\$39.87	\$54.81	\$35.51	\$35.51
1-1/2"	\$53.17	\$79.70	\$79.70	\$109.62	\$70.98	\$70.98
2"	\$85.08	\$127.53	\$127.53	\$175.39	\$113.57	\$113.57
3"	\$170.15	\$255.04	\$255.04	\$350.79	\$227.14	\$227.14
4"	\$265.87	\$398.51	\$398.51	\$548.10	\$354.91	\$354.91
6"	\$531.75	\$797.03	\$797.03	\$1,096.21	\$709.84	\$709.84
8"	\$850.79	\$1,275.24	\$1,275.24	\$1,753.93	\$1,135.73	\$1,135.73
10"	\$1,223.02	\$1,833.17	\$1,833.17	\$2,521.28	\$1,632.63	\$1,632.63

Gallonage Charge, per 1,000 Gallons

Block 1, (0 - 5,000)	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, (5,000 - 10,000)	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
Block 3, (Over 10,000)	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94

Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$7.09	\$10.63	\$10.63	\$10.63	\$9.46	\$9.46
3"	\$14.18	\$21.25	\$21.25	\$21.25	\$18.93	\$18.93
4"	\$22.16	\$33.22	\$33.22	\$33.22	\$29.58	\$29.58
6"	\$44.30	\$66.40	\$66.40	\$66.40	\$59.14	\$59.14
8"	\$70.90	\$106.27	\$106.27	\$106.27	\$94.65	\$94.65
10"	\$101.92	\$152.77	\$152.77	\$152.77	\$136.05	\$136.05

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

3,000 Gallons	\$19.48	\$29.19	\$29.19	\$33.32	\$26.00	\$26.00
5,000 Gallons	\$25.38	\$38.03	\$38.03	\$40.92	\$33.88	\$33.88
10,000 Gallons	\$40.13	\$60.13	\$60.13	\$64.72	\$53.57	\$53.57

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

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

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$19.05	\$38.88	\$38.88	\$45.26	\$36.14	\$36.14
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$4.18	\$8.53	\$8.53	\$10.48	\$7.93	\$7.93
Residential Flat Rate	\$32.36	\$103.65	\$73.33	\$112.65	\$61.39	\$61.39
General Service Flat Rate	\$32.36	\$103.65	\$73.33	\$701.21	\$61.39	\$61.39
<u>General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$19.05	\$38.88	\$38.88	\$45.26	\$36.14	\$36.14
3/4"	\$28.58	\$58.32	\$58.32	\$67.89	\$54.22	\$54.22
1"	\$47.62	\$97.18	\$97.18	\$113.14	\$90.35	\$90.35
1-1/2"	\$95.24	\$194.35	\$194.35	\$226.29	\$180.69	\$180.69
2"	\$152.38	\$310.96	\$310.96	\$362.06	\$289.10	\$289.10
3"	\$304.74	\$621.88	\$621.88	\$724.12	\$578.17	\$578.17
4"	\$476.17	\$971.71	\$971.71	\$1,131.44	\$903.41	\$903.41
6"	\$952.33	\$1,943.41	\$1,943.41	\$2,262.89	\$1,806.81	\$1,806.81
8"	\$1,523.73	\$3,109.45	\$3,109.45	\$3,620.62	\$2,890.90	\$2,890.90
10"	\$2,190.34	\$4,469.79	\$4,469.79	\$5,204.65	\$4,155.62	\$4,155.62
Gallage Charge, per 1,000 Gallons	\$4.99	\$10.18	\$10.18	\$10.48	\$9.47	\$9.47
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$31.59	\$64.47	\$64.47	\$76.70	\$59.93	\$59.93
5,000 Gallons	\$39.95	\$81.53	\$81.53	\$97.66	\$75.80	\$75.80
10,000 Gallons (Wastewater Gallage Cap - 6,000 Gallons)	\$44.13	\$90.06	\$90.06	\$108.14	\$83.73	\$83.73

**AUF/Palms Mobile Home Park
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$115,767	\$3,481	\$119,248	\$0	\$119,248
2 Land and Land Rights	1,360	0	1,360	0	1,360
3 Non-used and Useful Components	0	(469)	(469)	0	(469)
4 Accumulated Depreciation	(50,022)	(471)	(50,493)	0	(50,493)
5 CIAC	(4,425)	0	(4,425)	0	(4,425)
6 Amortization of CIAC	2,580	(48)	2,532	0	2,532
7 Working Capital Allowance	<u>0</u>	<u>6,538</u>	<u>6,538</u>	<u>0</u>	<u>6,538</u>
8 Rate Base	<u>\$65,260</u>	<u>\$9,031</u>	<u>\$74,291</u>	<u>\$0</u>	<u>\$74,291</u>

**AUF/Palms Mobile Home Park
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$11,308</u>	<u>\$27,213</u>	<u>\$38,521</u>	<u>(\$27,186)</u>	<u>\$11,335</u>	<u>\$24,931</u> 219.96%	<u>\$36,266</u>
Operating Expenses							
2 Operation & Maintenance	\$22,878	(\$1,653)	\$21,225	(\$1,981)	\$19,244		\$19,244
3 Depreciation	\$4,407	\$623	\$5,030	\$0	\$5,030		\$5,030
4 Amortization	\$0	\$323	\$323	\$0	\$323		\$323
5 Taxes Other Than Income	\$1,308	\$2,433	\$3,741	-\$1,223	\$2,518	\$1,122	\$3,640
6 Income Taxes	<u>(\$6,667)</u>	<u>\$9,291</u>	<u>\$2,624</u>	<u>(\$9,095)</u>	<u>(\$6,471)</u>	<u>\$8,960</u>	<u>\$2,488</u>
7 Total Operating Expense	<u>\$21,926</u>	<u>\$11,017</u>	<u>\$32,943</u>	<u>(\$12,300)</u>	<u>\$20,643</u>	<u>\$10,081</u>	<u>\$30,725</u>
8 Operating Income	<u>(\$10,618)</u>	<u>\$16,196</u>	<u>\$5,578</u>	<u>(\$14,887)</u>	<u>(\$9,309)</u>	<u>\$14,850</u>	<u>\$5,541</u>
9 Rate Base	<u>\$65,260</u>		<u>\$74,291</u>		<u>\$74,291</u>		<u>\$74,291</u>
10 Rate of Return	<u>-16.27%</u>		<u>7.51%</u>		<u>-12.53%</u>		<u>7.46%</u>

**AUF/Palms Mobile Home Park
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$27,336)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	150	N/A
Total	<u>(\$27,186)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$1,981)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,223)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$9,095)</u>	N/A

**AUF/Palms Mobile Home Park
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$7.56	\$11.33	\$9.56	\$21.92	\$10.09	\$9.56
3/4"	\$11.36	\$17.03	\$14.36	\$32.89	\$15.16	\$14.36
1"	\$18.91	\$28.34	\$23.91	\$54.81	\$25.24	\$23.91
1-1/2"	\$37.85	\$56.73	\$47.86	\$109.62	\$50.53	\$47.86
2"	\$60.54	\$90.74	\$76.55	\$175.39	\$80.82	\$76.55
3"	\$121.08	\$181.48	\$153.11	\$350.79	\$161.63	\$153.11
4"	\$189.20	\$283.59	\$239.25	\$548.10	\$252.57	\$239.25
6"	\$378.39	\$567.16	\$478.48	\$1,096.21	\$505.12	\$478.48
8"	\$605.43	\$907.47	\$765.58	\$1,753.93	\$808.20	\$765.58
10"	\$870.29	\$1,304.46	\$1,100.50	\$2,521.28	\$1,161.77	\$1,100.50
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$4.96	\$7.43	\$6.27	\$3.80	\$6.62	\$6.27
Block 2, 5,001-10,000	\$4.96	\$7.43	\$6.27	\$4.76	\$6.62	\$6.27
Block 3, >10,000	\$4.96	\$7.43	\$6.27	\$4.76	\$6.62	\$6.27
General Service and Multi-Family	\$4.96	\$7.43	\$6.27	\$4.76	\$6.62	\$6.27
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$5.06	\$7.58	\$6.40	\$14.62	\$6.75	\$6.40
3"	\$10.09	\$15.12	\$12.76	\$29.23	\$13.47	\$12.76
4"	\$15.76	\$23.62	\$19.93	\$45.68	\$21.04	\$19.93
6"	\$31.53	\$47.26	\$39.87	\$91.35	\$42.09	\$39.87
8"	\$50.46	\$75.63	\$63.81	\$146.16	\$67.36	\$63.81
10"	\$72.52	\$108.70	\$91.70	\$210.11	\$96.81	\$91.70
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$22.44	\$33.62	\$28.37	\$33.32	\$29.96	\$28.37
5,000 Gallons	\$32.36	\$48.48	\$40.91	\$40.92	\$43.20	\$40.91
10,000 Gallons	\$57.16	\$85.63	\$72.26	\$64.72	\$76.30	\$72.26

**AUF/Park Manor
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$57,347	\$1,741	\$59,088	\$0	\$59,088
2 Land and Land Rights	1,011	0	1,011	0	1,011
3 Non-used and Useful Components	0	(476)	(476)	0	(476)
4 Accumulated Depreciation	(34,670)	(232)	(34,902)	0	(34,902)
5 CIAC	(738)	0	(738)	0	(738)
6 Amortization of CIAC	681	(1)	680	0	680
7 Working Capital Allowance	<u>0</u>	<u>3,929</u>	<u>3,929</u>	<u>0</u>	<u>3,929</u>
8 Rate Base	<u>\$23,631</u>	<u>\$4,961</u>	<u>\$28,592</u>	<u>\$0</u>	<u>\$28,592</u>

AUF/Park Manor
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>15,056</u>	<u>20,060</u>	<u>35,116</u>	<u>21,317</u>	<u>56,433</u>	<u>(21,317)</u> -37.77%	<u>35,116</u>
Operating Expenses							
2 Operation & Maintenance	31,335	(5,183)	26,152	5,482	31,634		31,634
3 Depreciation	2,301	285	2,586	0	2,586		2,586
4 Amortization	0	185	185	0	185		185
5 Taxes Other Than Income	747	2,238	2,985	959	3,944	(959)	2,985
6 Income Taxes	<u>(7,456)</u>	<u>8,479</u>	<u>1,023</u>	<u>5,577</u>	<u>6,600</u>	<u>(7,661)</u>	<u>(1,061)</u>
7 Total Operating Expense	<u>26,927</u>	<u>6,004</u>	<u>32,931</u>	<u>12,018</u>	<u>44,949</u>	<u>(8,620)</u>	<u>36,329</u>
8 Operating Income	<u>(11,871)</u>	<u>14,056</u>	<u>2,185</u>	<u>9,299</u>	<u>11,484</u>	<u>(12,697)</u>	<u>(1,213)</u>
9 Rate Base	<u>23,631</u>		<u>28,592</u>		<u>28,592</u>		<u>28,592</u>
10 Rate of Return	<u>-50.23%</u>		<u>7.64%</u>		<u>40.17%</u>		<u>-4.24%</u>

**AUF/ Park Manor
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	N/A	\$20,192
2 To reflect staff's proposed annualized revenue adjustment.	N/A	1,125
Total	N/A	<u>\$21,317</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	N/A	<u>\$5,482</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	N/A	<u>\$959</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	N/A	<u>\$5,577</u>

**AUF/Park Manor
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
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Residential

Base Facility Charge:						
All Meter Sizes	\$29.80	\$60.81	\$44.49	\$45.26	\$42.47	\$42.47
Gallage Charge, per 1,000 Gallons (6,000 gallon cap)	\$5.95	\$12.14	\$8.88	\$8.73	\$8.48	\$8.48
Residential Flat Rate	\$49.36	\$100.73	\$73.70	\$112.65	\$70.35	\$70.35
General Service Flat Rate	\$49.36	\$100.73	\$73.70	\$701.21	\$70.35	\$70.35

General Service and Multi-Family

Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$29.80	\$60.81	\$44.49	\$45.26	\$42.47	\$42.47
3/4"	\$44.68	\$91.18	\$66.71	\$67.89	\$63.68	\$63.68
1"	\$74.49	\$152.01	\$111.22	\$113.14	\$106.16	\$106.16
1-1/2"	\$148.97	\$304.00	\$222.42	\$226.29	\$212.31	\$212.31
2"	\$238.36	\$486.42	\$355.88	\$362.06	\$339.71	\$339.71
3"	\$476.72	\$972.84	\$711.76	\$724.12	\$679.42	\$679.42
4"	\$744.88	\$1,520.07	\$1,112.13	\$1,131.44	\$1,061.60	\$1,061.60
6"	\$1,489.73	\$3,040.07	\$2,224.21	\$2,262.89	\$2,123.15	\$2,123.15
8"	\$2,383.58	\$4,864.14	\$3,558.76	\$3,620.62	\$3,397.05	\$3,397.05
10"	\$3,426.40	\$6,992.20	\$5,115.72	\$5,204.65	\$4,883.27	\$4,883.27
Gallage Charge, per 1,000 Gallons	\$7.13	\$14.55	\$10.65	\$10.48	\$10.16	\$10.16

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

3,000 Gallons	\$47.65	\$97.23	\$71.13	\$71.45	\$67.91	\$67.91
5,000 Gallons	\$59.55	\$121.51	\$88.89	\$88.91	\$84.87	\$84.87
6,000 Gallons	\$65.50	\$133.65	\$97.77	\$97.64	\$93.35	\$93.35

(Wastewater Gallage Cap - 6,000 Gallons)

**AUF/Picciola Island
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$125,077	\$8,422	\$133,499	\$0	\$133,499
2 Land and Land Rights	3,481	0	3,481	0	3,481
3 Non-used and Useful Components	0	(2,582)	(2,582)	0	(2,582)
4 Accumulated Depreciation	(67,053)	(1,277)	(68,330)	0	(68,330)
5 CIAC	(48,958)	0	(48,958)	0	(48,958)
6 Amortization of CIAC	29,726	296	30,022	0	30,022
7 Working Capital Allowance	<u>0</u>	<u>16,656</u>	<u>16,656</u>	<u>0</u>	<u>16,656</u>
8 Rate Base	<u>\$42,273</u>	<u>\$21,515</u>	<u>\$63,788</u>	<u>\$0</u>	<u>\$63,788</u>

**AUF/Picciola Island
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$53,117</u>	<u>(\$3,586)</u>	<u>\$49,531</u>	<u>\$4,660</u>	<u>\$54,191</u>	<u>(\$6,929)</u> -12.79%	<u>\$47,262</u>
Operating Expenses							
2 Operation & Maintenance	\$31,983	\$2,061	\$34,044	(\$2,105)	\$31,939		\$31,939
3 Depreciation	\$2,407	\$1,000	\$3,407	\$0	\$3,407		\$3,407
4 Amortization	\$0	\$758	\$758	\$0	\$758		\$758
5 Taxes Other Than Income	\$3,084	\$1,282	\$4,366	\$210	\$4,576	(\$312)	\$4,264
6 Income Taxes	<u>\$6,034</u>	<u>(\$3,836)</u>	<u>\$2,198</u>	<u>\$2,429</u>	<u>\$4,627</u>	<u>(\$2,490)</u>	<u>\$2,137</u>
7 Total Operating Expense	<u>\$43,508</u>	<u>\$1,265</u>	<u>\$44,773</u>	<u>\$533</u>	<u>\$45,306</u>	<u>(\$2,802)</u>	<u>\$42,504</u>
8 Operating Income	<u>\$9,609</u>	<u>(\$4,851)</u>	<u>\$4,758</u>	<u>\$4,127</u>	<u>\$8,885</u>	<u>(\$4,127)</u>	<u>\$4,758</u>
9 Rate Base	<u>\$42,273</u>		<u>\$63,788</u>		<u>\$63,788</u>		<u>\$63,788</u>
10 Rate of Return	<u>22.73%</u>		<u>7.46%</u>		<u>13.93%</u>		<u>7.46%</u>

**AUF/Picciola Island
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07**

**Schedule 3-C
 Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$2,968	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,692</u>	N/A
Total	<u>\$4,660</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$2,105)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$210</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$2,429</u>	N/A

**AUF/Picciola Island
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.63	\$15.93	\$15.93	\$21.92	\$14.19	\$14.19
3/4"	\$15.94	\$23.89	\$23.89	\$32.89	\$21.28	\$21.28
1"	\$26.60	\$39.87	\$39.87	\$54.81	\$35.51	\$35.51
1-1/2"	\$53.17	\$79.70	\$79.70	\$109.62	\$70.98	\$70.98
2"	\$85.08	\$127.53	\$127.53	\$175.39	\$113.57	\$113.57
3"	\$170.15	\$255.04	\$255.04	\$350.79	\$227.13	\$227.13
4"	\$265.87	\$398.51	\$398.51	\$548.10	\$354.91	\$354.91
6"	\$531.75	\$797.03	\$797.03	\$1,096.21	\$709.83	\$709.83
8"	\$850.79	\$1,275.24	\$1,275.24	\$1,753.93	\$1,135.71	\$1,135.71
10"	\$1,223.02	\$1,833.17	\$1,833.17	\$2,521.28	\$1,632.59	\$1,632.59
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
Block 2, 5,001-10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
Block 3, over 10,000	\$2.95	\$4.42	\$4.42	\$4.76	\$3.94	\$3.94
General Service and Multi-Family	\$2.95	\$4.42	\$4.42	\$3.80	\$3.94	\$3.94
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$7.09	\$10.63	\$10.63	\$14.62	\$9.46	\$9.46
3"	\$14.18	\$21.25	\$21.25	\$29.23	\$18.93	\$18.93
4"	\$22.16	\$33.22	\$33.22	\$45.68	\$29.58	\$29.58
6"	\$44.30	\$66.40	\$66.40	\$91.35	\$59.14	\$59.14
8"	\$70.90	\$106.27	\$106.27	\$146.16	\$94.64	\$94.64
10"	\$101.92	\$152.77	\$152.77	\$210.11	\$136.05	\$136.05
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$19.48	\$29.19	\$29.19	\$33.32	\$26.00	\$26.00
5,000 Gallons	\$25.38	\$38.03	\$38.03	\$40.92	\$33.88	\$33.88
10,000 Gallons	\$40.13	\$60.13	\$60.13	\$64.72	\$53.57	\$53.57

**AUF/Piney Woods
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$386,513	\$10,051	\$396,564	\$0	\$396,564
2 Land and Land Rights	1,867	0	1,867	0	1,867
3 Non-used and Useful Components	0	0	(5,098)	0	(5,098)
4 Accumulated Depreciation	(159,028)	(1,389)	(160,417)	0	(160,417)
5 CIAC	(20,627)	0	(20,627)	0	(20,627)
6 Amortization of CIAC	6,572	(216)	6,356	0	6,356
7 Working Capital Allowance	<u>0</u>	<u>18,832</u>	<u>18,832</u>	<u>0</u>	<u>18,832</u>
8 Rate Base	<u>\$215,297</u>	<u>\$27,278</u>	<u>\$237,477</u>	<u>\$0</u>	<u>\$237,477</u>

**AUF/Piney Woods
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$78,515</u>	<u>\$24,782</u>	<u>\$103,297</u>	<u>(\$23,577)</u>	<u>\$79,720</u>	<u>\$18,569</u> 23.29%	<u>\$98,288</u>
Operating Expenses							
2 Operation & Maintenance	\$47,454	\$4,133	\$51,587	(\$3,757)	\$47,830	\$0	\$47,830
3 Depreciation	11,661	2,096	13,757	0	13,757	0	13,757
4 Amortization	0	927	927	0	927	0	927
5 Taxes Other Than Income	6,805	3,527	10,332	(1,061)	9,271	836	10,107
6 Income Taxes	<u>4,859</u>	<u>3,651</u>	<u>8,510</u>	<u>(7,229)</u>	<u>1,281</u>	<u>6,673</u>	<u>7,954</u>
7 Total Operating Expense	<u>\$70,779</u>	<u>\$14,334</u>	<u>\$85,113</u>	<u>(\$12,047)</u>	<u>\$73,066</u>	<u>\$7,509</u>	<u>\$80,575</u>
8 Operating Income	<u>\$7,736</u>	<u>\$10,448</u>	<u>\$18,184</u>	<u>(\$11,531)</u>	<u>\$6,653</u>	<u>\$11,060</u>	<u>\$17,714</u>
9 Rate Base	<u>\$215,297</u>		<u>\$237,477</u>		<u>\$237,477</u>		<u>\$237,477</u>
10 Rate of Return	<u>3.59%</u>		<u>7.66%</u>		<u>2.80%</u>		<u>7.46%</u>

**AUF/Piney Woods
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$25,442)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,865	N/A
Total	<u>(\$23,577)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$3,757)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,061)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$7,229)</u>	N/A

**AUF/Piney Woods
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.33	\$24.48	\$22.33	\$21.92	\$21.80	\$21.80
3/4"	\$24.48	\$36.69	\$33.47	\$32.89	\$32.68	\$32.68
1"	\$40.81	\$61.17	\$55.80	\$54.81	\$54.48	\$54.48
1-1/2"	\$81.58	\$122.28	\$111.54	\$109.62	\$108.90	\$108.90
2"	\$130.54	\$195.66	\$178.47	\$175.39	\$174.26	\$174.26
3"	\$261.08	\$391.33	\$356.95	\$350.79	\$348.52	\$348.52
4"	\$407.95	\$611.47	\$557.75	\$548.10	\$544.58	\$544.58
6"	\$815.90	\$1,222.94	\$1,115.49	\$1,096.21	\$1,089.15	\$1,089.15
8"	\$1,305.42	\$1,956.67	\$1,784.76	\$1,753.93	\$1,742.62	\$1,742.62
10"	\$1,876.57	\$2,812.76	\$2,565.63	\$2,521.28	\$2,505.05	\$2,505.05
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1, (0 - 5,000)	\$2.72	\$4.08	\$3.72	\$3.80	\$3.63	\$3.63
Block 2, (5,000 - 10,000)	\$2.72	\$4.08	\$3.72	\$4.76	\$3.63	\$3.63
Block 3, (over 10,000)	\$2.72	\$4.08	\$3.72	\$4.76	\$3.63	\$3.63
General Service and Multi-Family	\$2.72	\$4.08	\$3.72	\$3.80	\$3.63	\$3.63
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$10.88	\$16.31	\$14.88	\$14.62	\$14.52	\$14.52
3"	\$21.75	\$32.60	\$29.74	\$29.23	\$29.03	\$29.03
4"	\$33.99	\$50.95	\$46.47	\$45.68	\$45.37	\$45.37
6"	\$67.98	\$101.89	\$92.94	\$91.35	\$90.75	\$90.75
8"	\$108.79	\$163.06	\$148.74	\$146.16	\$145.22	\$145.22
10"	\$156.39	\$234.41	\$213.81	\$210.11	\$208.77	\$208.77
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$24.49	\$36.72	\$33.49	\$33.32	\$32.69	\$32.69
5,000 Gallons	\$29.93	\$44.88	\$40.93	\$40.92	\$39.95	\$39.95
10,000 Gallons	\$43.53	\$65.28	\$59.53	\$64.72	\$58.11	\$58.11

**AUF/Pomona Park
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	419,312	9,938	429,250	0	429,250
2 Land and Land Rights	7,229	0	7,229	0	7,229
3 Non-used and Useful Components	0	(100,724)	(100,724)	0	(100,724)
4 Accumulated Depreciation	(101,343)	(1,405)	(102,748)	0	(102,748)
5 CIAC	(22,516)	0	(22,516)	0	(22,516)
6 Amortization of CIAC	9,919	(245)	9,674	0	9,674
7 Working Capital Allowance	<u>0</u>	<u>19,728</u>	<u>19,728</u>	<u>0</u>	<u>19,728</u>
8 Rate Base	<u>312,601</u>	<u>(72,708)</u>	<u>239,893</u>	<u>0</u>	<u>239,893</u>

**AUF/Pomona Park
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$60,166</u>	<u>\$37,895</u>	<u>\$98,061</u>	<u>(\$37,040)</u>	<u>\$61,021</u>	<u>\$37,040</u> 60.70%	<u>\$98,061</u>
Operating Expenses							
2 Operation & Maintenance	\$108,675	(\$60,122)	\$48,553	\$60,686	\$109,239	\$0	\$109,239
3 Depreciation	11,743	(541)	11,202	0	11,202	0	11,202
4 Amortization	0	1,047	1,047	0	1,047	0	1,047
5 Taxes Other Than Income	10,197	946	11,143	(1,667)	9,476	1,667	11,143
6 Income Taxes	<u>(27,176)</u>	<u>35,492</u>	<u>8,316</u>	<u>(36,358)</u>	<u>(28,042)</u>	<u>13,311</u>	<u>(14,731)</u>
7 Total Operating Expense	<u>\$103,439</u>	<u>(\$23,178)</u>	<u>\$80,261</u>	<u>\$22,661</u>	<u>\$102,922</u>	<u>\$14,978</u>	<u>\$117,900</u>
8 Operating Income	<u>(\$43,273)</u>	<u>\$61,073</u>	<u>\$17,800</u>	<u>(\$59,702)</u>	<u>(\$41,902)</u>	<u>\$22,063</u>	<u>(\$19,839)</u>
9 Rate Base	<u>\$312,601</u>		<u>\$239,893</u>		<u>\$239,893</u>		<u>\$239,893</u>
10 Rate of Return	<u>-13.84%</u>		<u>7.42%</u>		<u>-17.47%</u>		<u>-8.27%</u>

**AUF/Pomona Park
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$38,181)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,141	N/A
Total	<u>(\$37,040)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$60,686</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,667)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$36,358)</u>	N/A

AUF/Pomona Park				Schedule No. 4-A		
Water Monthly Service Rates				Docket No. 080121-WS		
Interim Test Year Ended 12/31/07						
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, Commercial and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.33	\$24.48	\$22.33	\$21.92	\$21.80	\$21.80
3/4"	\$24.48	\$36.69	\$33.47	\$32.89	\$32.68	\$32.68
1"	\$40.81	\$61.17	\$55.80	\$54.81	\$54.48	\$54.48
1-1/2"	\$81.58	\$122.28	\$111.54	\$109.62	\$108.90	\$108.90
2"	\$130.54	\$195.66	\$178.47	\$175.39	\$174.26	\$174.26
3"	\$261.08	\$391.33	\$356.95	\$350.79	\$348.51	\$348.51
4"	\$407.95	\$611.47	\$557.75	\$548.10	\$544.57	\$544.57
6"	\$815.90	\$1,222.94	\$1,115.49	\$1,096.21	\$1,089.13	\$1,089.13
8"	\$1,305.42	\$1,956.67	\$1,784.76	\$1,753.93	\$1,742.59	\$1,742.59
10"	\$1,876.57	\$2,812.76	\$2,565.63	\$2,521.28	\$2,505.01	\$2,505.01
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$2.72	\$4.08	\$3.72	\$3.80	\$3.63	\$3.63
Block 2, 5,000-10,000	\$2.72	\$4.08	\$3.72	\$4.76	\$3.63	\$3.63
Block 3, >10,000	\$2.72	\$4.08	\$3.72	\$4.76	\$3.63	\$3.63
General Service and Multi-Family	\$2.72	\$4.08	\$3.72	\$3.80	\$3.63	\$3.63
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$10.88	\$16.31	\$14.88	\$14.62	\$14.52	\$14.52
3"	\$21.75	\$32.60	\$29.74	\$29.23	\$29.03	\$29.03
4"	\$33.99	\$50.95	\$46.47	\$45.68	\$45.37	\$45.37
6"	\$67.98	\$101.89	\$92.94	\$91.35	\$90.75	\$90.75
8"	\$108.79	\$163.06	\$148.74	\$146.16	\$145.22	\$145.22
10"	\$156.39	\$234.41	\$213.81	\$210.11	\$208.76	\$208.76
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$24.49	\$36.72	\$33.49	\$33.32	\$32.68	\$32.68
5,000 Gallons	\$29.93	\$44.88	\$40.93	\$40.92	\$39.93	\$39.93
10,000 Gallons	\$43.53	\$65.28	\$59.53	\$64.72	\$58.11	\$58.11

**AUF/Quail Ridge
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$165,496	\$5,390	\$170,886	\$0	\$170,886
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	(45,547)	(740)	(46,287)	0	(46,287)
5 CIAC	(108,292)	0	(108,292)	0	(108,292)
6 Amortization of CIAC	18,119	(1,409)	16,710	0	16,710
7 Working Capital Allowance	<u>0</u>	<u>6,698</u>	<u>6,698</u>	<u>0</u>	<u>6,698</u>
8 Rate Base	<u>\$33,580</u>	<u>\$9,939</u>	<u>\$43,519</u>	<u>\$0</u>	<u>\$43,519</u>

AUF/Quail Ridge
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$45,950</u>	<u>(\$8,033)</u>	<u>\$37,917</u>	<u>\$8,361</u>	<u>\$46,278</u>	<u>(\$15,242)</u>	<u>\$31,036</u>
						-32.93%	
Operating Expenses							
2 Operation & Maintenance	\$31,873	(\$8,662)	\$23,211	(\$5,408)	\$17,803		\$17,803
3 Depreciation	2,051	3,695	5,746	0	5,746		5,746
4 Amortization	0	97	97	0	97		97
5 Taxes Other Than Income	3,624	733	4,357	376	4,733	(686)	4,047
6 Income Taxes	<u>3,242</u>	<u>(1,824)</u>	<u>1,418</u>	<u>5,005</u>	<u>6,423</u>	<u>(5,477)</u>	<u>946</u>
7 Total Operating Expense	<u>\$40,790</u>	<u>(\$5,961)</u>	<u>\$34,829</u>	<u>(\$27)</u>	<u>\$34,802</u>	<u>(\$6,163)</u>	<u>\$28,639</u>
8 Operating Income	<u>\$5,160</u>	<u>(\$2,072)</u>	<u>\$3,088</u>	<u>\$8,388</u>	<u>\$11,476</u>	<u>(\$9,078)</u>	<u>\$2,397</u>
9 Rate Base	<u>\$33,580</u>		<u>\$43,519</u>		<u>\$43,519</u>		<u>\$43,519</u>
10 Rate of Return	<u>15.37%</u>		<u>7.10%</u>		<u>26.37%</u>		<u>5.51%</u>

**AUF/Quail Ridge
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$7,863	N/A
2 To reflect staff's proposed annualized revenue adjustment.	498	N/A
Total	<u>\$8,361</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$5,408)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$376</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$5,005</u>	N/A

**AUF/Quail Ridge
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$21.86	\$32.77	\$22.67	\$21.92	\$29.18	\$22.67
3/4"	\$32.81	\$49.18	\$34.02	\$32.89	\$43.80	\$34.02
1"	\$54.68	\$81.96	\$56.70	\$54.81	\$72.99	\$56.70
1-1/2"	\$109.35	\$163.90	\$113.40	\$109.62	\$145.97	\$113.40
2"	\$174.98	\$262.27	\$181.45	\$175.39	\$233.58	\$181.45
3"	\$349.93	\$524.50	\$362.88	\$350.79	\$467.12	\$362.88
4"	\$546.77	\$819.54	\$567.00	\$548.10	\$729.89	\$567.00
6"	\$1,093.55	\$1,639.10	\$1,134.01	\$1,096.21	\$1,459.79	\$1,134.01
8"	\$1,749.66	\$2,622.54	\$1,814.40	\$1,753.93	\$2,335.63	\$1,814.40
10"	\$2,515.16	\$3,769.93	\$2,608.22	\$2,521.28	\$3,357.51	\$2,608.22
Gallorage Charge, per 1,000 Gallons						
Residential						
Block 1, (0 - 5,000)	\$3.52	\$5.28	\$3.65	\$3.80	\$4.70	\$3.65
Block 2, (5,000 - 10,000)	\$3.52	\$5.28	\$3.65	\$4.76	\$4.70	\$3.65
Block 3, (Over 10,000)	\$3.52	\$5.28	\$3.65	\$4.76	\$4.70	\$3.65
General Service and Multi-Family	\$3.52	\$5.28	\$3.65	\$3.80	\$4.70	\$3.65
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$14.59	\$21.87	\$15.13	\$14.62	\$19.48	\$15.13
3"	\$29.16	\$43.71	\$30.24	\$29.23	\$38.93	\$30.24
4"	\$45.57	\$68.30	\$47.26	\$45.68	\$60.83	\$47.26
6"	\$91.11	\$136.56	\$94.48	\$91.35	\$121.62	\$94.48
8"	\$145.81	\$218.55	\$151.20	\$146.16	\$194.64	\$151.20
10"	\$209.62	\$314.20	\$217.38	\$210.11	\$279.82	\$217.38
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$32.42	\$48.61	\$33.62	\$33.32	\$43.28	\$33.62
5,000 Gallons	\$39.46	\$59.17	\$40.92	\$40.92	\$52.68	\$40.92
10,000 Gallons	\$57.06	\$85.57	\$59.17	\$64.72	\$76.17	\$59.17

**AUF/Ravenswood
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$45,771	\$2,527	\$48,298	\$0	\$48,298
2 Land and Land Rights	368	0	368	0	368
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(19,500)	(295)	(19,795)	0	(19,795)
5 CIAC	(12,090)	0	(12,090)	0	(12,090)
6 Amortization of CIAC	11,571	261	11,832	0	11,832
7 Working Capital Allowance	<u>0</u>	<u>3,083</u>	<u>3,083</u>	<u>0</u>	<u>3,083</u>
8 Rate Base	<u>\$26,120</u>	<u>\$5,576</u>	<u>\$31,696</u>	<u>\$0</u>	<u>\$31,696</u>

**AUF/Ravenswood
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$15,137</u>	<u>\$8,159</u>	<u>\$23,296</u>	<u>\$9,062</u>	<u>\$32,358</u>	<u>(\$10,941)</u> -33.81%	<u>\$21,417</u>
Operating Expenses							
2 Operation & Maintenance	\$15,059	\$969	\$16,028	(\$846)	\$15,182		\$15,182
3 Depreciation	2,156	(209)	1,947	0	1,947		1,947
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,018	920	1,938	408	2,346	(492)	1,853
6 Income Taxes	<u>(1,195)</u>	<u>2,277</u>	<u>1,082</u>	<u>3,538</u>	<u>4,620</u>	<u>(3,932)</u>	<u>689</u>
7 Total Operating Expense	<u>\$17,038</u>	<u>\$3,957</u>	<u>\$20,995</u>	<u>\$3,100</u>	<u>\$24,095</u>	<u>(\$4,424)</u>	<u>\$19,671</u>
8 Operating Income	<u>(\$1,901)</u>	<u>\$4,202</u>	<u>\$2,301</u>	<u>\$5,962</u>	<u>\$8,263</u>	<u>(\$6,517)</u>	<u>\$1,746</u>
9 Rate Base	<u>\$26,120</u>		<u>\$31,696</u>		<u>\$31,696</u>		<u>\$31,696</u>
10 Rate of Return	<u>-7.28%</u>		<u>7.26%</u>		<u>26.07%</u>		<u>5.51%</u>

**AUF/Ravenswood
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$8,337	N/A
2 To reflect staff's proposed annualized revenue adjustment.	725	N/A
Total	<u>\$9,062</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$846)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$408</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$3,538</u>	N/A

AUF/Ravenswood Water Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-A Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$13.30	\$20.74	\$20.74	\$21.92	\$8.72	\$8.72
3/4"	\$19.95	\$31.12	\$31.12	\$32.89	\$13.09	\$13.09
1"	\$33.21	\$51.80	\$51.80	\$54.81	\$21.79	\$21.79
1-1/2"	\$64.81	\$101.08	\$101.08	\$109.62	\$42.51	\$42.51
2"	\$103.67	\$161.69	\$161.69	\$175.39	\$68.01	\$68.01
3"	\$207.34	\$323.38	\$323.38	\$350.79	\$136.01	\$136.01
4"	\$323.95	\$505.26	\$505.26	\$548.10	\$212.51	\$212.51
6"	\$647.92	\$1,010.54	\$1,010.54	\$1,096.21	\$425.02	\$425.02
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
Block 1 (0 -5,000)	\$1.88	\$2.93	\$2.96	\$3.80	\$1.23	\$1.23
Block 2 (5,000 - 10,000)	\$1.88	\$2.93	\$2.96	\$4.76	\$1.23	\$1.23
Block 3 (> 10,000)	\$1.88	\$2.93	\$2.96	\$4.76	\$1.23	\$1.23
General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	-	-	\$54.81	-	-
1-1/2"	-	-	-	\$109.62	-	-
2"	-	-	-	\$175.39	-	-
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
	-	-	-	\$3.80	-	-
Private Fire Protection						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$18.94	\$29.53	\$29.62	\$33.32	\$12.42	\$12.42
5,000 Gallons	\$22.70	\$35.39	\$35.54	\$40.92	\$14.89	\$14.89
10,000 Gallons	\$32.10	\$50.04	\$50.34	\$64.72	\$21.06	\$21.06

**AUF/River Grove
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$133,938	\$6,008	\$139,946	\$0	\$139,946
2 Land and Land Rights	3,511	0	3,511	0	3,511
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(76,016)	(854)	(76,870)	0	(76,870)
5 CIAC	(27,964)	0	(27,964)	0	(27,964)
6 Amortization of CIAC	25,580	64	25,644	0	25,644
7 Working Capital Allowance	<u>0</u>	<u>11,456</u>	<u>11,456</u>	<u>0</u>	<u>11,456</u>
8 Rate Base	<u>\$59,049</u>	<u>\$16,674</u>	<u>\$75,723</u>	<u>\$0</u>	<u>\$75,723</u>

AUF/River Grove
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$36,732</u>	<u>\$10,801</u>	<u>\$47,533</u>	<u>(\$10,404)</u>	<u>\$37,129</u>	<u>\$10,404</u> 28.02%	<u>\$47,533</u>
Operating Expenses							
2 Operation & Maintenance	\$53,448	(\$24,435)	\$29,013	\$24,599	\$53,612		\$53,612
3 Depreciation	3,768	875	4,643	0	4,643		4,643
4 Amortization	0	578	578	0	578		578
5 Taxes Other Than Income	3,226	1,736	4,962	(468)	4,494	468	4,962
6 Income Taxes	<u>(9,146)</u>	<u>11,796</u>	<u>2,650</u>	<u>(13,052)</u>	<u>(10,402)</u>	<u>3,739</u>	<u>(6,663)</u>
7 Total Operating Expense	<u>\$51,296</u>	<u>(\$9,450)</u>	<u>\$41,846</u>	<u>\$11,079</u>	<u>\$52,925</u>	<u>\$4,207</u>	<u>\$57,132</u>
8 Operating Income	<u>(\$14,564)</u>	<u>\$20,251</u>	<u>\$5,687</u>	<u>(\$21,483)</u>	<u>(\$15,796)</u>	<u>\$6,197</u>	<u>(\$9,599)</u>
9 Rate Base	<u>\$59,049</u>		<u>\$75,723</u>		<u>\$75,723</u>		<u>\$75,723</u>
10 Rate of Return	<u>-24.66%</u>		<u>7.51%</u>		<u>-20.86%</u>		<u>-12.68%</u>

**AUF/River Grove
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$11,105)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	701	N/A
Total	<u>(\$10,404)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$24,599</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$468)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$13,052)</u>	<u>N/A</u>

AUF/River Grove
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, Commercial and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.25	\$15.36	\$14.12	\$21.92	\$13.68	\$13.68
3/4"	\$15.39	\$23.07	\$21.20	\$32.89	\$20.54	\$20.54
1"	\$25.64	\$38.43	\$35.33	\$54.81	\$34.23	\$34.23
1-1/2"	\$51.29	\$76.88	\$70.67	\$109.62	\$68.47	\$68.47
2"	\$82.07	\$123.01	\$113.07	\$175.39	\$109.56	\$109.56
3"	\$164.14	\$246.03	\$226.15	\$350.79	\$219.11	\$219.11
4"	\$256.46	\$384.40	\$353.34	\$548.10	\$342.35	\$342.35
6"	\$512.93	\$768.82	\$706.70	\$1,096.21	\$684.71	\$684.71
8"	\$820.69	\$1,230.12	\$1,130.73	\$1,753.93	\$1,095.55	\$1,095.55
10"	\$1,179.75	\$1,768.31	\$1,625.43	\$2,521.28	\$1,574.86	\$1,574.86
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
Block 2, 5,000-10,000	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
Block 3, >10,000	\$3.89	\$5.83	\$5.36	\$4.76	\$5.19	\$5.19
General Service and Multi-Family	\$3.89	\$5.83	\$5.36	\$3.80	\$5.19	\$5.19
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.85	\$10.27	\$9.44	\$14.62	\$9.14	\$9.14
3"	\$13.68	\$20.50	\$18.85	\$29.23	\$18.26	\$18.26
4"	\$21.37	\$32.03	\$29.44	\$45.68	\$28.53	\$28.53
6"	\$42.74	\$64.06	\$58.89	\$91.35	\$57.05	\$57.05
8"	\$68.38	\$102.49	\$94.21	\$146.16	\$91.28	\$91.28
10"	\$98.31	\$147.36	\$135.45	\$210.11	\$131.23	\$131.23
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$21.92	\$32.85	\$30.20	\$33.32	\$29.26	\$29.26
5,000 Gallons	\$29.70	\$44.51	\$40.92	\$40.92	\$39.65	\$39.65
10,000 Gallons	\$49.15	\$73.66	\$67.72	\$64.72	\$65.61	\$65.61

**AUF/Rosalie Oaks
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$83,379	\$0	\$83,379	\$0	\$83,379
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	(24,621)	0	(24,621)	0	(24,621)
5 CIAC	(3,296)	0	(3,296)	0	(3,296)
6 Amortization of CIAC	693	0	693	0	693
7 Working Capital Allowance	<u>6,414</u>	<u>0</u>	<u>6,414</u>	<u>0</u>	<u>6,414</u>
8 Rate Base	<u>\$66,591</u>	<u>\$0</u>	<u>\$66,591</u>	<u>\$0</u>	<u>\$66,591</u>

AUF/Rosalie Oaks Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$291,663	(\$2,014)	\$289,649	\$0	\$289,649
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(16,337)	272	(16,065)	0	(16,065)
5 CIAC	(8,746)	0	(8,746)	0	(8,746)
6 Amortization of CIAC	1,522	0	1,522	0	1,522
7 Working Capital Allowance	<u>8,904</u>	<u>0</u>	<u>8,904</u>	<u>0</u>	<u>8,904</u>
8 Rate Base	<u>\$277,006</u>	<u>(\$1,742)</u>	<u>\$275,264</u>	<u>\$0</u>	<u>\$275,264</u>

**AUF/Rosalie Oaks
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$14,022</u>	<u>\$26,356</u>	<u>\$40,378</u>	<u>(\$25,518)</u>	<u>\$14,860</u>	<u>\$22,925</u> 154.27%	<u>\$37,785</u>
Operating Expenses							
2 Operation & Maintenance	\$23,034	\$2,963	\$25,997	(\$2,572)	\$23,425		\$23,425
3 Depreciation	3,038	719	3,757	0	3,757		3,757
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,638	(2,116)	3,522	(1,148)	2,374	1,032	3,405
6 Income Taxes	<u>(6,823)</u>	<u>9,095</u>	<u>2,272</u>	<u>(8,280)</u>	<u>(6,008)</u>	<u>8,238</u>	<u>2,230</u>
7 Total Operating Expense	<u>\$24,887</u>	<u>\$10,661</u>	<u>\$35,548</u>	<u>(\$12,000)</u>	<u>\$23,548</u>	<u>\$9,270</u>	<u>\$32,818</u>
8 Operating Income	<u>(\$10,865)</u>	<u>\$15,695</u>	<u>\$4,830</u>	<u>(\$13,518)</u>	<u>(\$8,688)</u>	<u>\$13,655</u>	<u>\$4,967</u>
9 Rate Base	<u>\$66,591</u>		<u>\$66,591</u>		<u>\$66,591</u>		<u>\$66,591</u>
10 Rate of Return	<u>-16.32%</u>		<u>7.25%</u>		<u>-13.05%</u>		<u>7.46%</u>

**AUF/Rosalie Oaks
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$26,909</u>	<u>\$65,329</u>	<u>\$92,238</u>	<u>(\$63,675)</u>	<u>\$28,563</u>	<u>\$63,674</u> 222.93%	<u>\$92,237</u>
Operating Expenses							
2 Operation & Maintenance	\$41,627	\$106	\$41,733	(\$235)	\$41,498		\$41,498
3 Depreciation	11,583	(94)	11,489	0	11,489		11,489
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	1,014	8,484	9,498	(2,865)	6,633	2,865	9,498
6 Income Taxes	<u>(10,537)</u>	<u>19,984</u>	<u>9,447</u>	<u>(23,110)</u>	<u>(13,663)</u>	<u>22,882</u>	<u>9,220</u>
7 Total Operating Expense	<u>\$43,687</u>	<u>\$28,480</u>	<u>\$72,167</u>	<u>(\$26,210)</u>	<u>\$45,957</u>	<u>\$25,748</u>	<u>\$71,705</u>
8 Operating Income	<u>(\$16,778)</u>	<u>\$36,849</u>	<u>\$20,071</u>	<u>(\$37,465)</u>	<u>(\$17,394)</u>	<u>\$37,927</u>	<u>\$20,532</u>
9 Rate Base	<u>\$277,006</u>		<u>\$275,264</u>		<u>\$275,264</u>		<u>\$275,264</u>
10 Rate of Return	<u>-6.06%</u>		<u>7.29%</u>		<u>-6.32%</u>		<u>7.46%</u>

**AUF/Rosalie Oaks
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$26,477)	(\$65,519)
2 To reflect the appropriate annualized revenue adjustment	959	1,844
Total	<u>(\$25,518)</u>	<u>(\$63,675)</u>
<u>Operation & Maintenance Expense</u>		
Remove Proforma) & M Adjustments	(\$2,572)	(\$235)
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	(\$1,148)	(\$2,865)
<u>Income Taxes</u>		
To adjust to test year income tax expense.	(\$8,280)	(\$23,110)

AUF/Rosalie Oaks Water Monthly Service Rates Interim Test Year Ended 12/31/07			Schedule No. 4-A Docket No. 080121-WS			
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$11.38	\$33.09	\$28.87	\$21.92	\$29.49	\$28.87
3/4"	-	-	-	\$32.89	-	-
1"	\$24.51	\$71.26	\$62.18	\$54.81	\$63.51	\$62.18
1-1/2"	-	-	-	\$109.62	-	-
2"	\$78.63	\$228.62	\$199.48	\$175.39	\$203.74	\$199.48
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Block 1 (0 -5,000)	\$0.95	\$2.76	\$2.41	\$3.80	\$2.46	\$2.41
Block 2 (5,000 - 10,000)	\$1.20	\$3.49	\$3.04	\$4.76	\$3.11	\$3.04
Block 3 (> 10,000)	\$1.46	\$4.24	\$3.70	\$4.76	\$3.78	\$3.70
General Service and Mult-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$21.92	-	-
3/4"	-	-	-	\$32.89	-	-
1"	-	-	-	\$54.81	-	-
1-1/2"	-	-	-	\$109.62	-	-
2"	-	-	-	\$175.39	-	-
3"	-	-	-	\$350.79	-	-
4"	-	-	-	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
	-	-	-	\$3.80	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$14.23	\$41.37	\$36.10	\$33.32	\$36.87	\$36.10
5,000 Gallons	\$16.13	\$46.89	\$40.92	\$40.92	\$41.79	\$40.92
10,000 Gallons	\$20.88	\$60.69	\$52.97	\$59.92	\$54.10	\$52.97

AUF/Rosalie Oaks Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07				Schedule No. 4-B Docket No. 080121-WS		
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charges:						
All Meter Sizes	\$15.51	\$53.54	\$28.22	\$45.26	\$50.61	\$28.22
Gallage Charge - Per 1,000 gallons (6,000 final gallon cap)	\$6.67	\$23.02	\$12.14	\$8.73	\$21.76	\$12.14
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service and Multi-Family						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	-	-	-	\$45.26	-	-
3/4"	-	-	-	\$67.89	-	-
1"	-	-	-	\$113.14	-	-
1-1/2"	-	-	-	\$226.29	-	-
2"	-	-	-	\$362.06	-	-
3"	-	-	-	\$724.12	-	-
4"	-	-	-	\$1,131.44	-	-
6"	-	-	-	\$2,262.89	-	-
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons	-	-	-	\$10.48	-	-
General Service Flat Rate	-	-	-	\$701.21	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$35.52	\$122.80	\$64.64	\$71.45	\$115.90	\$64.64
5,000 Gallons	\$48.86	\$168.64	\$88.92	\$88.91	\$159.43	\$88.92
10,000 Gallons	\$82.21	\$283.74	\$149.62	\$97.64	\$268.25	\$149.62
(Wastewater Final Gallage Cap - 6,000 Gallons)						

AUF/Sebring Lakes Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$405,608	\$4,323	\$409,931	\$0	\$409,931
2 Land and Land Rights	4,800	0	4,800	0	4,800
3 Non-used and Useful Components	0	(62,006)	(62,006)	0	(62,006)
4 Accumulated Depreciation	(72,655)	83	(72,572)	0	(72,572)
5 CIAC	(329,155)	0	(329,155)	0	(329,155)
6 Amortization of CIAC	77,272	(1,503)	75,769	0	75,769
7 Working Capital Allowance	<u>0</u>	<u>5,712</u>	<u>5,712</u>	<u>0</u>	<u>5,712</u>
8 Rate Base	<u>\$85,870</u>	<u>(\$53,391)</u>	<u>\$32,479</u>	<u>\$0</u>	<u>\$32,479</u>

**AUF/Sebring Lakes
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$16,177</u>	<u>\$70,942</u>	<u>\$87,119</u>	<u>(\$69,426)</u>	<u>\$17,693</u>	<u>\$68,057</u> 384.66%	<u>\$85,750</u>
Operating Expenses							
2 Operation & Maintenance	\$66,728	\$800	\$67,528	(\$241)	\$67,287		\$67,287
3 Depreciation	3,794	1,390	5,184	0	5,184		5,184
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,386	4,444	9,830	(3,124)	6,706	3,063	9,768
6 Income Taxes	<u>(23,041)</u>	<u>24,493</u>	<u>1,452</u>	<u>(24,822)</u>	<u>(23,370)</u>	<u>24,457</u>	<u>1,088</u>
7 Total Operating Expense	<u>\$52,867</u>	<u>\$31,127</u>	<u>\$83,994</u>	<u>(\$28,187)</u>	<u>\$55,807</u>	<u>\$27,520</u>	<u>\$83,327</u>
8 Operating Income	<u>(\$36,690)</u>	<u>\$39,815</u>	<u>\$3,125</u>	<u>(\$41,240)</u>	<u>(\$38,115)</u>	<u>\$40,537</u>	<u>\$2,423</u>
9 Rate Base	<u>\$85,870</u>		<u>\$32,479</u>		<u>\$32,479</u>		<u>\$32,479</u>
10 Rate of Return	<u>-42.73%</u>		<u>9.62%</u>		<u>-117.35%</u>		<u>7.46%</u>

**AUF/Sebring Lakes
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$70,769)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	1,343	N/A
Total	<u>(\$69,426)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	(\$241)	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	(\$3,124)	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	(\$24,822)	N/A

**AUF/Sebring Lakes
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service, and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.68	\$51.54	\$19.20	\$21.92	\$47.32	\$19.20
3/4"	\$14.51	\$77.26	\$28.78	\$32.89	\$70.93	\$28.78
1"	\$24.17	\$128.69	\$47.94	\$54.81	\$118.15	\$47.94
1-1/2"	\$48.34	\$257.39	\$95.88	\$109.62	\$236.30	\$95.88
2"	\$77.36	\$411.90	\$153.45	\$175.39	\$378.17	\$153.45
3"	\$154.72	\$823.80	\$306.89	\$350.79	\$756.33	\$306.89
4"	\$241.75	\$1,287.19	\$479.52	\$548.10	\$1,181.77	\$479.52
6"	\$483.50	\$2,574.38	\$959.03	\$1,096.21	\$2,363.54	\$959.03
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1	\$2.19	\$11.66	\$4.34	\$3.80	\$10.71	\$4.34
Block 2	\$2.19	\$11.66	\$4.34	\$4.76	\$10.71	\$4.34
Block 3	\$2.19	\$11.66	\$4.34	\$4.76	\$10.71	\$4.34
General Service and Multi-Family	\$2.19	\$11.66	\$4.34	\$3.80	\$10.71	\$4.34
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$16.25	\$86.52	\$32.22	\$33.32	\$79.44	\$32.22
5,000 Gallons	\$20.63	\$109.84	\$40.90	\$40.92	\$100.85	\$40.90
10,000 Gallons	\$31.58	\$168.14	\$62.60	\$64.72	\$154.38	\$62.60

**AUF/Silver Lake Estate - Western Shores
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$2,232,448	\$90,456	\$2,322,904	\$0	\$2,322,904
2 Land and Land Rights	2,434	0	2,434	0	2,434
3 Non-used and Useful Components	0	(146,229)	(146,229)	0	(146,229)
4 Accumulated Depreciation	(800,096)	(11,142)	(811,238)	0	(811,238)
5 CIAC	(672,239)	0	(672,239)	0	(672,239)
6 Amortization of CIAC	273,219	1,432	274,651	0	274,651
7 Working Capital Allowance	<u>0</u>	<u>182,768</u>	<u>182,768</u>	<u>0</u>	<u>182,768</u>
8 Rate Base	<u>\$1,035,766</u>	<u>\$117,285</u>	<u>\$1,153,051</u>	<u>\$0</u>	<u>\$1,153,051</u>

AUF/Silver Lake Estate - Western Shores
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$535,285</u>	<u>\$81,461</u>	<u>\$616,746</u>	<u>(\$74,078)</u>	<u>\$542,668</u>	<u>(\$21,236)</u> -3.91%	<u>\$521,432</u>
Operating Expenses							
2 Operation & Maintenance	\$251,985	\$74,017	\$326,002	(\$72,772)	\$253,230		\$253,230
3 Depreciation	\$78,373	\$9,470	\$87,843	\$0	\$87,843		\$87,843
4 Amortization	\$0	\$9,909	\$9,909	\$0	\$9,909		\$9,909
5 Taxes Other Than Income	\$38,495	\$11,616	\$50,111	(\$3,334)	\$46,777	(\$956)	\$45,822
6 Income Taxes	<u>\$64,201</u>	<u>(\$18,552)</u>	<u>\$45,649</u>	<u>\$604</u>	<u>\$46,253</u>	<u>(\$7,632)</u>	<u>\$38,621</u>
7 Total Operating Expense	<u>\$433,054</u>	<u>\$86,460</u>	<u>\$519,514</u>	<u>(\$75,502)</u>	<u>\$444,012</u>	<u>(\$8,587)</u>	<u>\$435,425</u>
8 Operating Income	<u>\$102,231</u>	<u>(\$4,999)</u>	<u>\$97,232</u>	<u>\$1,424</u>	<u>\$98,656</u>	<u>(\$12,649)</u>	<u>\$86,007</u>
9 Rate Base	<u>\$1,035,766</u>		<u>\$1,153,051</u>		<u>\$1,153,051</u>		<u>\$1,153,051</u>
10 Rate of Return	<u>9.87%</u>		<u>8.43%</u>		<u>8.56%</u>		<u>7.46%</u>

**AUF/Silver Lake Estate - Western Shores
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07**

**Schedule 3-C
 Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$84,317)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	<u>10,239</u>	N/A
Total	<u>(\$74,078)</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$72,772)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$3,334)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$604</u>	N/A

AUF/Silver Lake Estate - Western Shores
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim (1)
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$7.64	\$11.45	\$11.45	\$21.92	\$10.20	\$7.79
3/4"	\$11.48	\$17.21	\$17.21	\$32.89	\$15.32	\$11.70
1"	\$19.12	\$28.66	\$28.66	\$54.81	\$25.52	\$19.49
1-1/2"	\$38.24	\$57.32	\$57.32	\$109.62	\$51.05	\$38.99
2"	\$61.18	\$91.70	\$91.70	\$175.39	\$81.67	\$62.38
3"	\$122.36	\$183.40	\$183.40	\$350.79	\$163.34	\$124.76
4"	\$191.19	\$286.57	\$286.57	\$548.10	\$255.22	\$194.93
6"	\$382.36	\$573.11	\$573.11	\$1,096.21	\$510.42	\$389.85
8"	\$611.78	\$916.99	\$916.99	\$1,753.93	\$816.67	\$623.76
10"	\$879.44	\$1,318.18	\$1,318.18	\$2,521.28	\$1,173.97	\$895.68
Gallonge Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$1.31	\$1.96	\$1.96	\$3.80	\$1.75	\$1.34
Block 2, 5,000-10,000	\$1.31	\$1.96	\$1.96	\$4.76	\$1.75	\$1.34
Block 3, Over 10,000	\$1.31	\$1.96	\$1.96	\$4.76	\$1.75	\$1.34
General Service and Multi-Family	\$1.31	\$1.96	\$1.96	\$3.80	\$1.75	\$1.34
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$5.10	\$7.64	\$7.64	\$14.62	\$6.81	\$5.20
3"	\$10.19	\$15.27	\$15.27	\$29.23	\$13.60	\$10.39
4"	\$15.91	\$23.85	\$23.85	\$45.68	\$21.24	\$16.22
6"	\$31.87	\$47.77	\$47.77	\$91.35	\$42.54	\$32.49
8"	\$50.99	\$76.43	\$76.43	\$146.16	\$68.07	\$51.99
10"	\$73.28	\$109.84	\$109.84	\$210.11	\$97.82	\$74.72
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$11.57	\$17.33	\$17.33	\$33.32	\$15.44	\$11.81
5,000 Gallons	\$14.19	\$21.25	\$21.25	\$40.92	\$18.94	\$14.49
10,000 Gallons	\$20.74	\$31.05	\$21.25	\$64.72	\$27.69	\$21.19

Footnote:

(1) AUF requested a interim revenue increase for this system. However, with staff's interim adjustments, staff calculated a revenue decrease of \$21,236 using the lower limit of the ROE. Using the upper limit of the ROE, staff calculated a revenue increase of \$2,000. Because the interim statute requires that an interim increase be based on the lower limit of the ROE, staff recommends no change to this system's present rates.

AUF/Silver Lake Oaks Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$115,775	\$2,471	\$118,246	\$0	\$118,246
2 Land and Land Rights	1,070	0	1,070	0	1,070
3 Non-used and Useful Components	0	(544)	(544)	0	(544)
4 Accumulated Depreciation	(33,379)	(384)	(33,763)	0	(33,763)
5 CIAC	(4,739)	0	(4,739)	0	(4,739)
6 Amortization of CIAC	2,662	49	2,711	0	2,711
7 Working Capital Allowance	<u>0</u>	<u>4,039</u>	<u>4,039</u>	<u>0</u>	<u>4,039</u>
8 Rate Base	<u>\$81,389</u>	<u>\$5,631</u>	<u>\$87,020</u>	<u>\$0</u>	<u>\$87,020</u>

**AUF/Silver Lake Oaks
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$103,220	\$2,412	\$105,632	\$0	\$105,632
2 Land and Land Rights	6,602	0	6,602	0	6,602
3 Non-used and Useful Components	0	(7,465)	(7,465)	0	(7,465)
4 Accumulated Depreciation	(80,795)	(322)	(81,117)	0	(81,117)
5 CIAC	(18,397)	0	(18,397)	0	(18,397)
6 Amortization of CIAC	12,069	148	12,217	0	12,217
7 Working Capital Allowance	<u>0</u>	<u>8,406</u>	<u>8,406</u>	<u>0</u>	<u>8,406</u>
8 Rate Base	<u>\$22,699</u>	<u>\$3,179</u>	<u>\$25,878</u>	<u>\$0</u>	<u>\$25,878</u>

AUF/Silver Lake Oaks
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$13,240</u>	<u>\$27,426</u>	<u>\$40,666</u>	<u>(\$26,065)</u>	<u>\$14,601</u>	<u>\$26,065</u> 178.51%	<u>\$40,666</u>
Operating Expenses							
2 Operation & Maintenance	\$21,440	\$38	\$21,478	\$369	\$21,847	\$0	\$21,847
3 Depreciation	3,586	465	4,051	0	4,051	0	4,051
4 Amortization	0	159	159	0	159	0	159
5 Taxes Other Than Income	3,947	1,468	5,415	(1,173)	4,242	1,173	5,415
6 Income Taxes	<u>(6,069)</u>	<u>9,115</u>	<u>3,046</u>	<u>(9,578)</u>	<u>(6,532)</u>	<u>9,367</u>	<u>2,835</u>
7 Total Operating Expense	<u>\$22,904</u>	<u>\$11,245</u>	<u>\$34,149</u>	<u>(\$10,382)</u>	<u>\$23,767</u>	<u>\$10,540</u>	<u>\$34,307</u>
8 Operating Income	<u>(\$9,664)</u>	<u>\$16,181</u>	<u>\$6,517</u>	<u>(\$15,683)</u>	<u>(\$9,166)</u>	<u>\$15,525</u>	<u>\$6,359</u>
9 Rate Base	<u>\$81,389</u>		<u>\$87,020</u>		<u>\$87,020</u>		<u>\$87,020</u>
10 Rate of Return	<u>-11.87%</u>		<u>7.49%</u>		<u>-10.53%</u>		<u>7.31%</u>

**AUF/Silver Lake Oaks
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$18,823</u>	<u>\$29,468</u>	<u>\$48,291</u>	<u>(\$28,138)</u>	<u>\$20,153</u>	<u>\$28,138</u> 139.62%	<u>\$48,291</u>
Operating Expenses							
2 Operation & Maintenance	\$38,743	(\$601)	\$38,142	\$1,038	\$39,180		\$39,180
3 Depreciation	4,543	(1,016)	3,527	0	3,527		3,527
4 Amortization	0	149	149	0	149		149
5 Taxes Other Than Income	740	2,926	3,666	(1,266)	2,400	1,266	3,666
6 Income Taxes	<u>(9,722)</u>	<u>10,605</u>	<u>883</u>	<u>(10,515)</u>	<u>(9,632)</u>	<u>10,112</u>	<u>480</u>
7 Total Operating Expense	<u>\$34,304</u>	<u>\$12,063</u>	<u>\$46,367</u>	<u>(\$10,743)</u>	<u>\$35,624</u>	<u>\$11,378</u>	<u>\$47,002</u>
8 Operating Income	<u>(\$15,481)</u>	<u>\$17,405</u>	<u>\$1,924</u>	<u>(\$17,395)</u>	<u>(\$15,471)</u>	<u>\$16,760</u>	<u>\$1,289</u>
9 Rate Base	<u>\$22,699</u>		<u>\$25,878</u>		<u>\$25,878</u>		<u>\$25,878</u>
10 Rate of Return	<u>-68.20%</u>		<u>7.43%</u>		<u>-59.78%</u>		<u>4.98%</u>

**AUF/Silver Lake Oaks
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$27,570)	(\$29,592)
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,505</u>	<u>1,454</u>
Total	<u>(\$26,065)</u>	<u>(\$28,138)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$369</u>	<u>\$1,038</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,173)</u>	<u>(\$1,266)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$9,578)</u>	<u>(\$10,515)</u>

**AUF/Silver Lake Oaks
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, Commercial and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$15.79	\$23.67	\$17.78	\$21.92	\$21.08	\$17.78
3/4"	\$23.70	\$35.52	\$26.69	\$32.89	\$31.64	\$26.69
1"	\$39.49	\$59.19	\$44.47	\$54.81	\$52.72	\$44.47
1-1/2"	\$78.97	\$118.37	\$88.92	\$109.62	\$105.42	\$88.92
2"	\$126.36	\$189.40	\$142.29	\$175.39	\$168.68	\$142.29
3"	\$252.72	\$378.80	\$284.57	\$350.79	\$337.36	\$284.57
4"	\$394.87	\$591.86	\$444.64	\$548.10	\$527.11	\$444.64
6"	\$789.76	\$1,183.76	\$889.29	\$1,096.21	\$1,054.26	\$889.29
8"	\$1,263.61	\$1,894.01	\$1,422.87	\$1,753.93	\$1,686.80	\$1,422.87
10"	\$1,816.44	\$2,722.63	\$2,045.37	\$2,521.28	\$2,424.78	\$2,045.37
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$4.11	\$6.16	\$4.63	\$3.80	\$5.49	\$4.63
Block 2, 5,000-10,000	\$4.11	\$6.16	\$4.63	\$4.76	\$5.49	\$4.63
Block 3, >10,000	\$4.11	\$6.16	\$4.63	\$4.76	\$5.49	\$4.63
General Service and Multi-Family	\$4.11	\$6.16	\$4.63	\$3.80	\$5.49	\$4.63
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$10.53	\$15.78	\$11.86	\$14.62	\$14.06	\$11.86
3"	\$21.05	\$31.55	\$23.70	\$29.62	\$28.10	\$23.70
4"	\$32.90	\$49.31	\$37.05	\$45.68	\$43.92	\$37.05
6"	\$65.82	\$98.66	\$74.12	\$91.35	\$87.86	\$74.12
8"	\$105.30	\$157.83	\$118.57	\$146.16	\$140.57	\$118.57
10"	\$151.36	\$226.87	\$170.44	\$210.11	\$202.05	\$170.44
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$28.12	\$42.15	\$31.67	\$33.32	\$37.54	\$31.67
5,000 Gallons	\$36.34	\$54.47	\$40.93	\$40.92	\$48.51	\$40.93
10,000 Gallons	\$56.89	\$85.27	\$64.08	\$64.72	\$75.94	\$64.08

**AUF/Silver Lake Oaks
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge:						
All Meter Sizes	\$20.80	\$40.98	\$29.02	\$45.26	\$39.46	\$29.02
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.29	\$16.92	\$11.98	\$8.73	\$15.73	\$11.98
Residential Flat Rate	\$50.24	\$102.52	\$72.60	\$112.21	\$95.32	\$72.60
General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$20.08	\$40.98	\$29.02	\$45.26	\$38.10	\$29.02
3/4"	\$30.13	\$61.49	\$43.54	\$67.89	\$57.16	\$43.54
1"	\$50.22	\$102.48	\$72.57	\$113.14	\$95.28	\$72.57
1-1/2"	\$100.43	\$204.95	\$145.12	\$226.29	\$190.54	\$145.12
2"	\$160.69	\$327.92	\$232.19	\$362.06	\$304.87	\$232.19
3"	\$321.39	\$655.86	\$464.40	\$724.12	\$609.76	\$464.40
4"	\$502.16	\$1,024.75	\$725.61	\$1,131.44	\$952.73	\$725.61
6"	\$1,004.33	\$2,049.52	\$1,451.24	\$2,262.89	\$1,905.48	\$1,451.24
8"	\$1,606.92	\$3,279.22	\$2,321.98	\$3,620.62	\$3,048.75	\$2,321.98
10"	\$2,309.94	\$4,713.86	\$3,337.83	\$5,204.65	\$4,382.56	\$3,337.83
Gallage Charge, per 1,000 Gallons	\$9.98	\$20.37	\$14.42	\$10.48	\$18.93	\$14.42
General Service Flat Rate	\$50.24	\$102.52	\$72.60	\$701.21	\$95.32	\$72.60
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$45.67	\$91.74	\$64.96	\$71.45	\$86.65	\$64.96
5,000 Gallons	\$62.25	\$125.58	\$88.92	\$88.91	\$118.10	\$88.92
6,000 Gallons (Wastewater Gallage Cap - 6,000 Gallons)	\$70.54	\$142.50	\$100.90	\$97.64	\$133.83	\$100.90

**AUF/Skycrest
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$161,446	\$6,850	\$168,296	\$0	\$168,296
2 Land and Land Rights	431	0	431	0	431
3 Non-used and Useful Components	0	(10,859)	(10,859)	0	(10,859)
4 Accumulated Depreciation	(34,212)	(934)	(35,146)	0	(35,146)
5 CIAC	(18,914)	0	(18,914)	0	(18,914)
6 Amortization of CIAC	8,875	(213)	8,662	0	8,662
7 Working Capital Allowance	<u>0</u>	<u>12,859</u>	<u>12,859</u>	<u>0</u>	<u>12,859</u>
8 Rate Base	<u>\$117,626</u>	<u>\$7,703</u>	<u>\$125,329</u>	<u>\$0</u>	<u>\$125,329</u>

**AUF/Skycrest
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$52,187</u>	<u>\$6,478</u>	<u>\$58,665</u>	<u>(\$4,140)</u>	<u>\$54,525</u>	<u>\$319</u> 0.59%	<u>\$54,844</u>
Operating Expenses							
2 Operation & Maintenance	\$25,842	\$4,754	\$30,596	(\$4,654)	\$25,942		\$25,942
3 Depreciation	5,377	1,519	6,896	0	6,896		6,896
4 Amortization	0	635	635	0	635		635
5 Taxes Other Than Income	4,006	1,579	5,585	(186)	5,399	14	5,413
6 Income Taxes	<u>6,543</u>	<u>(1,788)</u>	<u>4,755</u>	<u>236</u>	<u>4,991</u>	<u>115</u>	<u>5,105</u>
7 Total Operating Expense	<u>\$41,768</u>	<u>\$6,699</u>	<u>\$48,467</u>	<u>(\$4,605)</u>	<u>\$43,862</u>	<u>\$129</u>	<u>\$43,992</u>
8 Operating Income	<u>\$10,419</u>	<u>(\$221)</u>	<u>\$10,198</u>	<u>\$464</u>	<u>\$10,662</u>	<u>\$190</u>	<u>\$10,853</u>
9 Rate Base	<u>\$117,626</u>		<u>\$125,329</u>		<u>\$125,329</u>		<u>\$125,329</u>
10 Rate of Return	<u>8.86%</u>		<u>8.14%</u>		<u>8.51%</u>		<u>8.66%</u>

**AUF/Skycrest
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	(\$6,774)	N/A
2 To reflect the appropriate annualized revenue adjustment	2,634	N/A
Total	<u>(\$4,140)</u>	N/A
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses	<u>(\$4,654)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	<u>(\$186)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense	<u>\$236</u>	N/A

AUF/Skycrest
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim (1)
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Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$14.45	\$21.66	\$16.61	\$21.92	\$19.29	\$14.73
3/4"	\$21.69	\$32.51	\$24.93	\$32.89	\$28.95	\$22.11
1"	\$36.13	\$54.15	\$41.53	\$54.81	\$48.23	\$36.84
1-1/2"	\$72.27	\$108.32	\$83.08	\$109.62	\$96.47	\$73.69
2"	\$115.64	\$173.33	\$132.92	\$175.39	\$154.37	\$117.90
3"	\$231.28	\$346.66	\$265.84	\$350.79	\$308.74	\$235.81
4"	\$361.36	\$541.64	\$415.36	\$548.10	\$482.38	\$368.44
6"	\$722.72	\$1,083.27	\$830.72	\$1,096.21	\$964.76	\$736.87
8"	\$1,156.36	\$1,733.25	\$1,329.16	\$1,753.93	\$1,543.63	\$1,179.01
10"	\$1,662.26	\$2,491.54	\$1,910.67	\$2,521.28	\$2,218.96	\$1,694.81

Gallonge Charge, per 1,000 Gallons

Residential

Block 1, 0-5,000	\$4.23	\$6.34	\$4.86	\$3.80	\$5.65	\$4.31
Block 2, 5,001-10,000	\$4.23	\$6.34	\$4.86	\$4.76	\$5.65	\$4.31
Block 3, >10,000	\$4.23	\$6.34	\$4.86	\$4.76	\$5.65	\$4.31
General Service and Multi-Family	\$4.23	\$6.34	\$4.86	\$3.80	\$5.65	\$4.31

Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$9.63	\$14.43	\$11.70	\$14.62	\$12.86	\$9.82
3"	\$19.27	\$28.88	\$22.15	\$29.23	\$25.72	\$19.65
4"	\$30.12	\$45.15	\$34.62	\$45.68	\$40.21	\$30.71
6"	\$60.22	\$90.26	\$69.22	\$91.35	\$80.39	\$61.40
8"	\$96.37	\$144.45	\$110.77	\$146.16	\$128.65	\$98.26
10"	\$138.53	\$207.64	\$159.23	\$210.11	\$184.92	\$141.24

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

3,000 Gallons	\$27.14	\$40.68	\$31.19	\$33.32	\$36.23	\$27.66
5,000 Gallons	\$35.60	\$53.36	\$40.91	\$40.92	\$47.52	\$36.28
10,000 Gallons	\$56.75	\$85.06	\$65.21	\$64.72	\$75.76	\$57.83

Footnote:

(1) AUF requested a interim revenue increase for this system. However, with staff's interim adjustments, staff calculated a revenue decrease of \$2,206 using the lower limit of the ROE. Using the upper limit of the ROE, staff calculated a revenue increase of \$319. Because the interim statute requires that an interim increase be based on the lower limit of the ROE, staff recommends no change to this system's present rates.

**AUF/South Seas
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$3,339,494	\$0	\$3,339,494	\$0	\$3,339,494
2 Land and Land Rights	60,000	0	60,000	0	60,000
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(1,716,619)	0	(1,716,619)	0	(1,716,619)
5 CIAC	(424,732)	0	(424,732)	0	(424,732)
6 Amortization of CIAC	376,525	0	376,525	0	376,525
7 Working Capital Allowance	<u>8,971</u>	<u>0</u>	<u>8,971</u>	<u>0</u>	<u>8,971</u>
8 Rate Base	<u>\$1,643,639</u>	<u>\$0</u>	<u>\$1,643,639</u>	<u>\$0</u>	<u>\$1,643,639</u>

**AUF/South Seas
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$452,894</u>	<u>\$259,765</u>	<u>\$712,659</u>	<u>(\$224,592)</u>	<u>\$488,067</u>	<u>\$224,592</u> 46.02%	<u>\$712,659</u>
Operating Expenses							
2 Operation & Maintenance	\$329,334	(\$13,717)	\$315,617	\$18,017	\$333,634		\$333,634
3 Depreciation	148,356	2,646	151,002	0	151,002		151,002
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	43,085	21,198	64,283	(10,107)	54,176	10,107	64,283
6 Income Taxes	<u>(26,185)</u>	<u>84,360</u>	<u>58,175</u>	<u>(89,068)</u>	<u>(30,893)</u>	<u>80,711</u>	<u>49,818</u>
7 Total Operating Expense	<u>\$494,590</u>	<u>\$94,487</u>	<u>\$589,077</u>	<u>(\$81,158)</u>	<u>\$507,919</u>	<u>\$90,818</u>	<u>\$598,737</u>
8 Operating Income	<u>(\$41,696)</u>	<u>\$165,278</u>	<u>\$123,582</u>	<u>(\$143,434)</u>	<u>(\$19,852)</u>	<u>\$133,775</u>	<u>\$113,922</u>
9 Rate Base	<u>\$1,643,639</u>		<u>\$1,643,639</u>		<u>\$1,643,639</u>		<u>\$1,643,639</u>
10 Rate of Return	<u>-2.54%</u>		<u>7.52%</u>		<u>-1.21%</u>		<u>6.93%</u>

**AUF/South Seas
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase	N/A	(\$291,185)
2 To reflect the appropriate annualized revenue adjustment	N/A	66,593
Total	N/A	<u>(\$224,592)</u>
<u>Operation & Maintenance Expenses</u>		
Remove Proforma O & M Expenses	N/A	\$18,017
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above	N/A	<u>(\$10,107)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	N/A	<u>(\$89,068)</u>

AUF/South Seas Wastewater Monthly Service Rates Interim Test Year Ended 12/31/07		Schedule No. 4-B Docket No. 080121-WS				
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$28.61	\$48.38	\$48.38	\$45.26	\$42.83	\$42.83
3/4"	\$71.54	\$120.98	\$120.98	\$45.26	\$107.09	\$107.09
1"	\$143.07	\$241.95	\$241.95	\$45.26	\$214.17	\$214.17
1-1/2"	\$228.89	\$387.08	\$387.08	\$45.26	\$342.64	\$342.64
2"	\$500.77	\$846.87	\$846.87	\$45.26	\$749.64	\$749.64
3"	\$858.45	\$1,451.75	\$1,451.75	\$45.26	\$1,285.07	\$1,285.07
4"	\$1,789.03	\$3,025.47	\$3,025.47	\$45.26	\$2,678.12	\$2,678.12
6"	-	-	-	\$45.26	-	-
8"	-	-	-	\$45.26	-	-
10"	-	-	-	\$45.26	-	-
Gallage Charge - Per 1,000						
gallons (10,000 gallon cap)	\$3.94	\$6.66	\$6.66	-	\$5.90	\$5.90
6,000 Final gallon cap	-	-	-	\$8.73	-	-
Residential Flat Rate						
General Service Flat Rate	-	-	-	\$112.65	-	-
General Service						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$28.61	\$48.38	\$48.38	\$45.26	\$42.83	\$42.83
3/4"	-	-	-	\$67.89	-	-
1"	\$71.54	\$120.98	\$120.98	\$113.14	\$107.09	\$107.09
1-1/2"	\$143.07	\$241.95	\$241.95	\$226.29	\$214.17	\$214.17
2"	\$228.89	\$387.08	\$387.08	\$362.06	\$342.64	\$342.64
3"	\$500.77	\$846.87	\$846.87	\$724.12	\$749.64	\$749.64
4"	\$858.45	\$1,451.75	\$1,451.75	\$1,131.44	\$1,285.07	\$1,285.07
6"	\$1,789.03	\$3,025.47	\$3,025.47	\$2,262.89	\$2,678.12	\$2,678.12
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons						
	\$4.71	\$7.97	\$7.97	\$10.48	\$7.05	\$7.05
Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$45.26	-	-
3/4"	-	-	-	\$67.89	-	-
1"	-	-	-	\$113.14	-	-
1-1/2"	-	-	-	\$226.29	-	-
2"	-	-	-	\$362.06	-	-
3"	-	-	-	\$724.12	-	-
4"	-	-	-	\$1,131.44	-	-
6"	-	-	-	\$2,262.89	-	-
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons						
	-	-	-	\$10.48	-	-
Reuse Flat Rate						
	\$3,012.01	\$3,012.01	\$3,012.01	\$3,012.01	\$3,012.01	\$3,012.01
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$40.43	\$68.36	\$68.36	\$71.45	\$60.52	\$60.52
5,000 Gallons	\$48.31	\$81.68	\$81.68	\$88.91	\$72.32	\$72.32
10,000 Gallons	\$68.01	\$114.98	\$114.98	\$132.56	\$101.81	\$101.81
(Wastewater Gallage Cap - 10,000 Gallons)						

**AUF/St. Johns Highlands
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$28,310	\$5,559	\$33,869	\$0	\$33,869
2 Land and Land Rights	1,037	0	1,037	0	1,037
3 Non-used and Useful Components	0	(1,067)	(1,067)	0	(1,067)
4 Accumulated Depreciation	(8,692)	(741)	(9,433)	0	(9,433)
5 CIAC	(16,183)	0	(16,183)	0	(16,183)
6 Amortization of CIAC	7,469	(244)	7,225	0	7,225
7 Working Capital Allowance	<u>0</u>	<u>10,023</u>	<u>10,023</u>	<u>0</u>	<u>10,023</u>
8 Rate Base	<u>\$11,941</u>	<u>\$13,530</u>	<u>\$25,471</u>	<u>\$0</u>	<u>\$25,471</u>

**AUF/St. Johns Highlands
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$24,755</u>	<u>(\$2,602)</u>	<u>\$22,153</u>	<u>(\$2,333)</u>	<u>\$19,820</u>	<u>\$2,952</u> 14.89%	<u>\$22,772</u>
Operating Expenses							
2 Operation & Maintenance	\$16,182	(\$672)	\$15,510	\$630	\$16,140		\$16,140
3 Depreciation	383	1,302	1,685	0	1,685		1,685
4 Amortization	0	467	467	0	467		467
5 Taxes Other Than Income	1,402	297	1,699	(105)	1,594	133	1,727
6 Income Taxes	<u>2,619</u>	<u>(1,734)</u>	<u>885</u>	<u>(1,093)</u>	<u>(208)</u>	<u>1,061</u>	<u>853</u>
7 Total Operating Expense	<u>\$20,586</u>	<u>(\$340)</u>	<u>\$20,246</u>	<u>(\$568)</u>	<u>\$19,678</u>	<u>\$1,194</u>	<u>\$20,872</u>
8 Operating Income	<u>\$4,169</u>	<u>(\$2,262)</u>	<u>\$1,907</u>	<u>(\$1,765)</u>	<u>\$142</u>	<u>\$1,758</u>	<u>\$1,900</u>
9 Rate Base	<u>\$11,941</u>		<u>\$25,471</u>		<u>\$25,471</u>		<u>\$25,471</u>
10 Rate of Return	<u>34.91%</u>		<u>7.49%</u>		<u>0.56%</u>		<u>7.46%</u>

**AUF/St. Johns Highlands
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$2,871)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	538	N/A
Total	<u>(\$2,333)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$630</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$105)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$1,093)</u>	N/A

**AUF/St. Johns Highlands
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.05	\$13.56	\$11.27	\$21.92	\$12.08	\$11.27
3/4"	\$13.58	\$20.35	\$16.92	\$32.89	\$18.13	\$16.92
1"	\$22.64	\$33.93	\$28.20	\$54.81	\$30.22	\$28.20
1-1/2"	\$45.24	\$67.81	\$56.35	\$109.62	\$60.39	\$56.35
2"	\$72.39	\$108.50	\$90.17	\$175.39	\$96.63	\$90.17
3"	\$144.79	\$217.02	\$180.36	\$350.79	\$193.28	\$180.36
4"	\$226.23	\$339.09	\$281.81	\$548.10	\$302.00	\$281.81
6"	\$452.43	\$678.14	\$563.57	\$1,096.21	\$603.95	\$563.57
8"	\$723.91	\$1,085.06	\$901.75	\$1,753.93	\$966.35	\$901.75
10"	\$1,040.62	\$1,559.77	\$1,296.26	\$2,521.28	\$1,389.13	\$1,296.26
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$4.76	\$7.13	\$5.93	\$3.80	\$6.35	\$5.93
Block 2, 5,000-10,000	\$4.76	\$7.13	\$5.93	\$4.76	\$6.35	\$5.93
Block 3, >10,000	\$4.76	\$7.13	\$5.93	\$4.76	\$6.35	\$5.93
General Service and Multi-Family	\$4.76	\$7.13	\$5.93	\$3.80	\$6.35	\$5.93
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.04	\$9.05	\$7.52	\$14.62	\$8.06	\$7.52
3"	\$12.06	\$18.08	\$15.02	\$29.23	\$16.10	\$15.02
4"	\$18.85	\$28.25	\$23.48	\$45.68	\$25.16	\$23.48
6"	\$37.72	\$56.54	\$46.99	\$91.35	\$50.35	\$46.99
8"	\$60.32	\$90.41	\$75.14	\$146.16	\$80.52	\$75.14
10"	\$86.71	\$129.97	\$108.01	\$210.11	\$115.75	\$108.01
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$23.33	\$34.95	\$29.06	\$33.32	\$31.14	\$29.06
5,000 Gallons	\$32.85	\$49.21	\$40.92	\$40.92	\$43.85	\$40.92
10,000 Gallons	\$56.65	\$84.86	\$70.57	\$64.72	\$75.62	\$70.57

**AUF/Stone Mountain
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$17,211	\$561	\$17,772	\$0	\$17,772
2 Land and Land Rights	84	0	84	0	84
3 Non-used and Useful Components	0	(450)	(450)	0	(450)
4 Accumulated Depreciation	(8,688)	0	(8,688)	0	(8,688)
5 CIAC	(5,818)	(77)	(5,895)	0	(5,895)
6 Amortization of CIAC	1,522	(76)	1,446	0	1,446
7 Working Capital Allowance	<u>0</u>	<u>968</u>	<u>968</u>	<u>0</u>	<u>968</u>
8 Rate Base	<u>\$4,311</u>	<u>\$926</u>	<u>\$5,237</u>	<u>\$0</u>	<u>\$5,237</u>

**AUF/Stone Mountain
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$4,996</u>	<u>\$7,041</u>	<u>\$12,037</u>	<u>(\$7,039)</u>	<u>\$4,998</u>	<u>\$7,039</u> 140.84%	<u>\$12,037</u>
Operating Expenses							
2 Operation & Maintenance	\$11,979	(\$2,578)	\$9,401	\$2,682	\$12,083		\$12,083
3 Depreciation	445	222	667	0	667		667
4 Amortization	0	42	42	0	42		42
5 Taxes Other Than Income	383	989	1,372	(317)	1,055	317	1,372
6 Income Taxes	<u>(3,013)</u>	<u>3,186</u>	<u>173</u>	<u>(3,541)</u>	<u>(3,368)</u>	<u>2,530</u>	<u>(838)</u>
7 Total Operating Expense	<u>\$9,794</u>	<u>\$1,861</u>	<u>\$11,655</u>	<u>(\$1,175)</u>	<u>\$10,480</u>	<u>\$2,846</u>	<u>\$13,326</u>
8 Operating Income	<u>(\$4,798)</u>	<u>\$5,180</u>	<u>\$382</u>	<u>(\$5,864)</u>	<u>(\$5,482)</u>	<u>\$4,193</u>	<u>(\$1,289)</u>
9 Rate Base	<u>\$4,311</u>		<u>\$5,237</u>		<u>\$5,237</u>		<u>\$5,237</u>
10 Rate of Return	<u>-111.30%</u>		<u>7.29%</u>		<u>-104.67%</u>		<u>-24.61%</u>

**AUF/Stone Mountain
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$7,039)	N/A
2 To reflect the appropriate annualized revenue adjustment.	0	N/A
Total	<u>(\$7,039)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$2,682</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$317)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$3,541)</u>	<u>N/A</u>

**AUF/Stone Mountain
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$27.59	\$41.35	\$27.59	\$21.92	\$36.83	\$27.59
3/4"	\$41.37	\$62.01	\$41.37	\$32.89	\$55.23	\$41.37
1"	\$68.97	\$103.38	\$68.97	\$54.81	\$92.07	\$68.97
1-1/2"	\$137.98	\$206.82	\$137.98	\$109.62	\$184.19	\$137.98
2"	\$220.70	\$330.80	\$220.70	\$175.39	\$294.61	\$220.70
3"	\$441.45	\$661.68	\$441.45	\$350.79	\$589.29	\$441.45
4"	\$689.75	\$1,033.86	\$689.75	\$548.10	\$920.75	\$689.75
6"	\$1,379.49	\$2,067.70	\$1,379.49	\$1,096.21	\$1,841.49	\$1,379.49
8"	\$2,207.20	\$3,308.34	\$2,207.20	\$1,753.93	\$2,946.41	\$2,207.20
10"	\$3,172.84	\$4,755.72	\$3,172.84	\$2,521.28	\$4,235.45	\$3,172.84
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$2.97	\$4.45	\$2.97	\$3.80	\$3.96	\$2.97
Block 2, 5,001-10,000	\$2.97	\$4.45	\$2.97	\$4.76	\$3.96	\$2.97
Block 3, Over 10,000	\$2.97	\$4.45	\$2.97	\$4.76	\$3.96	\$2.97
General Service and Multi-Family	\$2.97	\$4.45	\$2.97	\$3.80	\$3.96	\$2.97
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$18.40	\$27.58	\$18.40	\$14.62	\$24.56	\$18.40
3"	\$36.80	\$55.16	\$36.80	\$29.23	\$49.12	\$36.80
4"	\$57.49	\$86.17	\$57.49	\$45.68	\$76.74	\$57.49
6"	\$114.96	\$172.31	\$114.96	\$91.35	\$153.46	\$114.96
8"	\$183.93	\$275.69	\$183.93	\$146.16	\$245.53	\$183.93
10"	\$264.42	\$396.33	\$264.42	\$210.11	\$352.98	\$264.42
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$36.50	\$54.70	\$36.50	\$33.32	\$48.72	\$36.50
5,000 Gallons	\$42.44	\$63.60	\$42.44	\$40.92	\$56.65	\$42.44
10,000 Gallons	\$57.29	\$85.85	\$57.29	\$64.72	\$76.48	\$57.29

**AUF/Sunny Hills
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$2,634,063	\$32,566	\$2,666,629	\$0	\$2,666,629
2 Land and Land Rights	10,779	0	10,779	0	10,779
3 Non-used and Useful Components	0	(926,633)	(926,633)	0	(926,633)
4 Accumulated Depreciation	(1,143,902)	(7,774)	(1,151,676)	0	(1,151,676)
5 CIAC	(624,977)	0	(624,977)	0	(624,977)
6 Amortization of CIAC	86,743	5,019	91,762	0	91,762
9 Working Capital Allowance	<u>0</u>	<u>64,861</u>	<u>64,861</u>	<u>0</u>	<u>64,861</u>
11 Rate Base	<u>\$962,706</u>	<u>(\$831,961)</u>	<u>\$130,745</u>	<u>\$0</u>	<u>\$130,745</u>

AUF/Sunny Hills Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$626,582	\$10,107	\$636,689	\$0	\$636,689
2 Land and Land Rights	4,483	0	4,483	0	4,483
3 Non-used and Useful Components	0	(52,884)	(52,884)	0	(52,884)
4 Accumulated Depreciation	(487,962)	(5,855)	(493,817)	0	(493,817)
5 CIAC	(2,483)	0	(2,483)	0	(2,483)
6 Amortization of CIAC	1,574	(22)	1,552	0	1,552
7 Working Capital Allowance	<u>0</u>	<u>19,434</u>	<u>19,434</u>	<u>0</u>	<u>19,434</u>
8 Rate Base	<u>\$142,194</u>	<u>(\$29,220)</u>	<u>\$112,974</u>	<u>\$0</u>	<u>\$112,974</u>

**AUF/Sunny Hills
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$275,600</u>	<u>(\$13,608)</u>	<u>\$261,992</u>	<u>\$11,217</u>	<u>\$273,209</u>	<u>(\$52,159)</u> -19.09%	<u>\$221,050</u>
Operating Expenses							
2 Operation & Maintenance	\$147,974	\$27,620	\$175,594	(\$27,786)	\$147,808		\$147,808
3 Depreciation	61,031	(24,699)	36,332	0	36,332		36,332
4 Amortization	0	3,457	3,457	0	3,457		3,457
5 Taxes Other Than Income	55,436	(20,141)	35,295	505	35,800	(2,347)	33,453
6 Income Taxes	<u>4,305</u>	<u>(786)</u>	<u>3,519</u>	<u>15,225</u>	<u>18,744</u>	<u>(18,744)</u>	<u>0</u>
7 Total Operating Expense	<u>\$268,746</u>	<u>(\$14,549)</u>	<u>\$254,197</u>	<u>(\$12,056)</u>	<u>\$242,141</u>	<u>(\$21,092)</u>	<u>\$221,050</u>
8 Operating Income	<u>\$6,854</u>	<u>\$941</u>	<u>\$7,795</u>	<u>\$23,273</u>	<u>\$31,068</u>	<u>(\$31,068)</u>	<u>\$0</u>
9 Rate Base	<u>\$962,706</u>		<u>\$130,745</u>		<u>\$130,745</u>		<u>\$130,745</u>
10 Rate of Return	<u>0.71%</u>		<u>5.96%</u>		<u>23.76%</u>		<u>0.00%</u>

**AUF/Sunny Hills
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$86,899</u>	<u>\$34,759</u>	<u>\$121,658</u>	<u>(\$37,028)</u>	<u>\$84,630</u>	<u>\$37,028</u> 43.75%	<u>\$121,658</u>
Operating Expenses							
2 Operation & Maintenance	\$89,288	(\$13,405)	\$75,883	\$13,952	\$89,835		\$89,835
3 Depreciation	16,482	2,862	19,344	0	19,344		19,344
4 Amortization	0	991	991	0	991		991
5 Taxes Other Than Income	3,540	9,630	13,170	(1,666)	11,504	1,666	13,170
6 Income Taxes	<u>(8,645)</u>	<u>12,540</u>	<u>3,895</u>	<u>(17,835)</u>	<u>(13,940)</u>	<u>13,307</u>	<u>(633)</u>
7 Total Operating Expense	<u>\$100,665</u>	<u>\$12,618</u>	<u>\$113,283</u>	<u>(\$5,549)</u>	<u>\$107,734</u>	<u>\$14,973</u>	<u>\$122,707</u>
8 Operating Income	<u>(\$13,766)</u>	<u>\$22,141</u>	<u>\$8,375</u>	<u>(\$31,479)</u>	<u>(\$23,104)</u>	<u>\$22,055</u>	<u>(\$1,049)</u>
9 Rate Base	<u>\$142,194</u>		<u>\$112,974</u>		<u>\$112,974</u>		<u>\$112,974</u>
10 Rate of Return	<u>-9.68%</u>		<u>7.41%</u>		<u>-20.45%</u>		<u>-0.93%</u>

**AUF/Sunny Hills
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	\$11,217	(\$37,028)
2 To reflect the appropriate annualized revenue adjustment.	<u>0</u>	<u>0</u>
Total	<u>\$11,217</u>	<u>(\$37,028)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$27,786)</u>	<u>\$13,952</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>\$505</u>	<u>(\$1,666)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>\$15,225</u>	<u>(\$17,835)</u>

**AUF/Sunny Hills
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$11.70	\$17.54	\$13.98	\$21.92	\$15.62	\$13.98
3/4"	\$17.57	\$26.34	\$20.99	\$32.89	\$23.45	\$20.99
1"	\$29.27	\$43.87	\$34.97	\$54.81	\$39.07	\$34.97
1-1/2"	\$58.54	\$87.74	\$69.94	\$109.62	\$78.15	\$69.94
2"	\$93.67	\$140.40	\$111.91	\$175.39	\$125.04	\$111.91
3"	\$187.34	\$280.80	\$223.82	\$350.79	\$250.08	\$223.82
4"	\$292.72	\$438.75	\$349.73	\$548.10	\$390.75	\$349.73
6"	\$585.42	\$877.48	\$699.43	\$1,096.21	\$781.48	\$699.43
8"	\$936.68	\$1,403.97	\$1,119.09	\$1,753.93	\$1,250.38	\$1,119.09
10"	\$1,346.47	\$2,018.20	\$1,608.69	\$2,521.28	\$1,797.41	\$1,608.69
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$4.51	\$6.76	\$5.39	\$3.80	\$6.02	\$5.39
Block 2, 5,000-10,000	\$4.51	\$6.76	\$5.39	\$4.76	\$6.02	\$5.39
Block 3, Over 10,000	\$4.51	\$6.76	\$5.39	\$4.76	\$6.02	\$5.39
General Service and Multi-Family	\$4.51	\$6.76	\$5.39	\$3.80	\$6.02	\$5.39
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$7.80	\$11.69	\$9.32	\$14.62	\$10.41	\$9.32
3"	\$15.61	\$23.40	\$18.65	\$29.23	\$20.84	\$18.65
4"	\$24.39	\$36.56	\$29.14	\$45.68	\$32.56	\$29.14
6"	\$48.78	\$73.12	\$58.28	\$91.35	\$65.12	\$58.28
8"	\$78.05	\$116.99	\$93.25	\$146.16	\$104.19	\$93.25
10"	\$112.21	\$168.19	\$134.06	\$210.11	\$149.79	\$134.06
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$25.23	\$37.82	\$30.15	\$33.32	\$33.68	\$30.15
5,000 Gallons	\$34.25	\$51.34	\$40.93	\$40.92	\$45.72	\$40.93
10,000 Gallons	\$56.80	\$85.14	\$67.88	\$64.72	\$75.82	\$67.88

**AUF/Sunny Hills
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge All Meter Sizes:						
All Meter Sizes	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
5/8" x 3/4"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
3/4"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
1"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
1-1/2"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
2"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
3"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
4"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
6"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
8"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
10"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$8.31	\$16.96	\$12.05	\$8.73	\$15.77	\$12.05
Residential Flat Rate	\$49.81	\$101.65	\$72.26	\$112.65	\$94.50	\$72.26
<u>General Service & Multi Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$19.74	\$40.28	\$28.64	\$45.26	\$37.45	\$28.64
3/4"	\$29.60	\$60.40	\$42.94	\$67.89	\$56.16	\$42.94
1"	\$49.33	\$100.67	\$71.56	\$113.14	\$93.59	\$71.56
1-1/2"	\$98.68	\$201.37	\$143.15	\$226.29	\$187.22	\$143.15
2"	\$157.88	\$322.18	\$229.03	\$362.06	\$299.54	\$229.03
3"	\$315.78	\$644.41	\$458.08	\$724.12	\$599.12	\$458.08
4"	\$493.38	\$1,006.83	\$715.72	\$1,131.44	\$936.07	\$715.72
6"	\$986.79	\$2,013.73	\$1,431.48	\$2,262.89	\$1,872.20	\$1,431.48
8"	\$1,578.85	\$3,221.94	\$2,290.35	\$3,620.62	\$2,995.49	\$2,290.35
10"	\$2,269.59	\$4,631.52	\$3,292.37	\$5,204.65	\$4,306.00	\$3,292.37
Gallage Charge, per 1,000 Gallon	\$10.01	\$20.43	\$14.52	\$10.48	\$18.99	\$14.52
General Service Flat Rate	\$49.81	\$101.65	\$72.26	\$701.21	\$94.50	\$72.26
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$44.67	\$91.16	\$64.79	\$71.45	\$84.75	\$64.79
5,000 Gallons	\$61.29	\$125.08	\$88.89	\$88.91	\$116.28	\$88.89
10,000 Gallons	\$69.60	\$142.04	\$100.94	\$97.64	\$132.05	\$100.94
(Wastewater Gallage Cap - 6,000 Gallons)						

AUF/Tangerine Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$347,892	\$16,002	\$363,894	\$0	\$363,894
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	(59,478)	(59,478)	0	(59,478)
4 Accumulated Depreciation	(70,920)	(2,154)	(73,074)	0	(73,074)
5 CIAC	(68,020)	0	(68,020)	0	(68,020)
6 Amortization of CIAC	40,730	(233)	40,497	0	40,497
9 Working Capital Allowance	<u>0</u>	<u>17,433</u>	<u>17,433</u>	<u>0</u>	<u>17,433</u>
11 Rate Base	<u>\$249,682</u>	<u>(\$28,430)</u>	<u>\$221,252</u>	<u>\$0</u>	<u>\$221,252</u>

AUF/Tangerine
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$74,140</u>	<u>\$49,213</u>	<u>\$123,353</u>	<u>(\$46,577)</u>	<u>\$76,776</u>	<u>\$29,967</u> 39.03%	<u>\$106,744</u>
Operating Expenses							
2 Operation & Maintenance	\$60,584	\$16,016	\$76,600	(\$2,096)	\$74,504		\$74,504
3 Depreciation	9,530	1,407	10,937	0	10,937		10,937
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	6,116	5,202	11,318	(15,278)	(3,960)	1,349	(2,611)
6 Income Taxes	<u>(806)</u>	<u>8,573</u>	<u>7,767</u>	<u>(11,126)</u>	<u>(3,359)</u>	<u>10,769</u>	<u>7,411</u>
7 Total Operating Expense	<u>\$75,424</u>	<u>\$31,198</u>	<u>\$106,622</u>	<u>(\$28,500)</u>	<u>\$78,122</u>	<u>\$12,118</u>	<u>\$90,240</u>
8 Operating Income	<u>(\$1,284)</u>	<u>\$18,015</u>	<u>\$16,731</u>	<u>(\$18,077)</u>	<u>(\$1,346)</u>	<u>\$17,850</u>	<u>\$16,503</u>
9 Rate Base	<u>\$249,682</u>		<u>\$221,252</u>		<u>\$221,252</u>		<u>\$221,252</u>
10 Rate of Return	<u>-0.51%</u>		<u>7.56%</u>		<u>-0.61%</u>		<u>7.46%</u>

**AUF/Tangerine
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$49,996)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	3,419	N/A
Total	<u>(\$46,577)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$15,278)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$2,096)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$11,126)</u>	N/A

AUF/Tangerine
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.92	\$13.37	\$13.37	\$21.92	\$11.91	\$11.91
3/4"	\$13.38	\$20.06	\$20.06	\$32.89	\$17.86	\$17.86
1"	\$22.28	\$33.40	\$33.40	\$54.81	\$29.74	\$29.74
1-1/2"	\$44.58	\$66.82	\$66.82	\$109.62	\$59.51	\$59.51
2"	\$71.33	\$106.92	\$106.92	\$175.39	\$95.22	\$95.22
3"	\$142.65	\$213.82	\$213.82	\$350.79	\$190.42	\$190.42
4"	\$222.89	\$334.09	\$334.09	\$548.10	\$297.54	\$297.54
6"	\$445.79	\$668.19	\$668.19	\$1,096.21	\$595.09	\$595.09
8"	\$713.62	\$1,069.63	\$1,069.63	\$1,753.93	\$952.61	\$952.61
10"	\$1,025.82	\$1,537.59	\$1,537.59	\$2,521.28	\$1,369.37	\$1,369.37
Gallonge Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$1.53	\$2.29	\$2.29	\$3.80	\$2.04	\$2.04
Block 2, 5,001-10,000	\$1.53	\$2.29	\$2.29	\$4.76	\$2.04	\$2.04
Block 3, over 10,000	\$1.53	\$2.29	\$2.29	\$4.76	\$2.04	\$2.04
General Service and Multi-Family	\$1.53	\$2.29	\$2.29	\$3.80	\$2.04	\$2.04
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$5.95	\$8.92	\$8.92	\$14.62	\$7.94	\$7.94
3"	\$11.88	\$17.81	\$17.81	\$29.23	\$15.86	\$15.86
4"	\$18.58	\$27.85	\$27.85	\$45.68	\$24.80	\$24.80
6"	\$37.15	\$55.68	\$55.68	\$91.35	\$49.59	\$49.59
8"	\$59.46	\$89.12	\$89.12	\$146.16	\$79.37	\$79.37
10'	\$85.48	\$128.12	\$128.12	\$210.11	\$114.11	\$114.11
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$13.51	\$20.24	\$20.24	\$33.32	\$18.03	\$18.03
5,000 Gallons	\$16.57	\$24.82	\$24.82	\$40.92	\$22.12	\$22.12
10,000 Gallons	\$24.22	\$36.27	\$36.27	\$64.72	\$32.33	\$32.33

The Woods Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$191,062	\$4,267	\$195,329	\$0	\$195,329
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	(2,942)	(2,942)	0	(2,942)
4 Accumulated Depreciation	(119,472)	(3,662)	(123,134)	0	(123,134)
5 CIAC	(90,466)	0	(90,466)	0	(90,466)
6 Amortization of CIAC	78,331	(236)	78,095	0	78,095
7 Working Capital Allowance	<u>0</u>	<u>4,809</u>	<u>4,809</u>	<u>0</u>	<u>4,809</u>
8 Rate Base	<u>\$59,455</u>	<u>\$2,236</u>	<u>\$61,691</u>	<u>\$0</u>	<u>\$61,691</u>

**The Woods
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$123,587	\$4,043	\$127,630	\$0	\$127,630
2 Land and Land Rights	7,500	0	7,500	0	7,500
3 Non-used and Useful Components	0	(3,651)	(3,651)	0	(3,651)
4 Accumulated Depreciation	(90,087)	(2,912)	(92,999)	0	(92,999)
5 CIAC	(64,175)	0	(64,175)	0	(64,175)
6 Amortization of CIAC	61,996	(10)	61,986	0	61,986
7 Working Capital Allowance	<u>0</u>	<u>9,899</u>	<u>9,899</u>	<u>0</u>	<u>9,899</u>
8 Rate Base	<u>\$38,821</u>	<u>\$7,369</u>	<u>\$46,190</u>	<u>\$0</u>	<u>\$46,190</u>

**The Woods
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$23,203</u>	<u>\$41,261</u>	<u>\$64,464</u>	<u>(\$38,245)</u>	<u>\$26,219</u>	<u>\$37,588</u> 143.36%	<u>\$63,806</u>
Operating Expenses							
2 Operation & Maintenance	\$42,437	\$1,414	\$43,851	(\$802)	\$43,049		\$43,049
3 Depreciation	(1,105)	7,291	6,186	0	6,186		6,186
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	2,175	5,758	7,933	(1,721)	6,212	1,691	7,903
6 Income Taxes	<u>(7,832)</u>	<u>9,908</u>	<u>2,076</u>	<u>(13,517)</u>	<u>(11,441)</u>	<u>13,508</u>	<u>2,066</u>
7 Total Operating Expense	<u>\$35,675</u>	<u>\$24,371</u>	<u>\$60,046</u>	<u>(\$16,040)</u>	<u>\$44,006</u>	<u>\$15,199</u>	<u>\$59,205</u>
8 Operating Income	<u>(\$12,472)</u>	<u>\$16,890</u>	<u>\$4,418</u>	<u>(\$22,205)</u>	<u>(\$17,787)</u>	<u>\$22,388</u>	<u>\$4,602</u>
9 Rate Base	<u>\$59,455</u>		<u>\$61,691</u>		<u>\$61,691</u>		<u>\$61,691</u>
10 Rate of Return	<u>-20.98%</u>		<u>7.16%</u>		<u>-28.83%</u>		<u>7.46%</u>

**The Woods
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$20,232</u>	<u>\$41,243</u>	<u>\$61,475</u>	<u>(\$38,998)</u>	<u>\$22,477</u>	<u>\$38,998</u> 173.50%	<u>\$61,475</u>
Operating Expenses							
2 Operation & Maintenance	\$46,187	(\$1,360)	\$44,827	\$1,979	\$46,806	\$0	\$46,806
3 Depreciation	1,794	5,186	6,980	0	6,980	0	6,980
4 Amortization	0	0	0	0	0	0	0
5 Taxes Other Than Income	940	3,740	4,680	(1,755)	2,925	1,755	4,680
6 Income Taxes	<u>(11,067)</u>	<u>12,661</u>	<u>1,594</u>	<u>(14,808)</u>	<u>(13,214)</u>	<u>14,015</u>	<u>801</u>
7 Total Operating Expense	<u>\$37,854</u>	<u>\$20,227</u>	<u>\$58,081</u>	<u>(\$14,584)</u>	<u>\$43,497</u>	<u>\$15,770</u>	<u>\$59,267</u>
8 Operating Income	<u>(\$17,622)</u>	<u>\$21,016</u>	<u>\$3,394</u>	<u>(\$24,414)</u>	<u>(\$21,020)</u>	<u>\$23,229</u>	<u>\$2,208</u>
9 Rate Base	<u>\$38,821</u>		<u>\$46,190</u>		<u>\$46,190</u>		<u>\$46,190</u>
10 Rate of Return	<u>-45.39%</u>		<u>7.35%</u>		<u>-45.51%</u>		<u>4.78%</u>

The Woods
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested final revenue increase.	(\$41,445)	(\$41,930)
2 To reflect the appropriate annualized revenues.	<u>3,200</u>	<u>2,932</u>
Total	<u>(\$38,245)</u>	<u>(\$38,998)</u>
<u>Operations and Maintenance Expense</u>		
Remove pro forma O&M expenses.	<u>(\$802)</u>	<u>\$1,979</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,721)</u>	<u>(\$1,755)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$13,517)</u>	<u>(\$14,808)</u>

The Woods
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential and General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.40	\$45.92	\$21.07	\$21.92	\$40.72	\$21.07
3/4"	\$24.62	\$68.93	\$31.63	\$32.89	\$61.13	\$31.63
1"	\$41.02	\$114.85	\$52.70	\$54.81	\$101.85	\$52.70
1-1/2"	\$82.03	\$229.67	\$105.39	\$109.62	\$203.67	\$105.39
2"	\$131.24	\$367.46	\$168.61	\$175.39	\$325.85	\$168.61
3"	\$262.47	\$734.89	\$337.21	\$350.79	\$651.67	\$337.21
4"	\$410.10	\$1,148.23	\$526.89	\$548.10	\$1,018.21	\$526.89
6"	\$820.25	\$2,296.61	\$1,053.83	\$1,096.21	\$2,036.54	\$1,053.83
8"	\$1,312.36	\$3,674.46	\$1,686.08	\$1,753.93	\$3,258.36	\$1,686.08
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons						
Residential						
Block 1 (0 -5,000)	\$3.09	\$8.65	\$3.97	\$3.80	\$7.67	\$3.97
Block 2 (5,000 - 10,000)	\$3.09	\$8.65	\$3.97	\$4.76	\$7.67	\$3.97
Block 3 (> 10,000)	\$3.09	\$8.65	\$3.97	\$4.76	\$7.67	\$3.97
General Service	\$3.09	\$8.65	\$3.97	\$3.80	\$7.67	\$3.97
<u>Multi-Family</u>						
5/8" x 3/4"	-	\$45.92	\$21.07	\$21.92	-	-
3/4"	-	\$68.93	\$31.63	\$32.89	-	-
1"	-	\$114.85	\$52.70	\$54.81	-	-
1-1/2"	-	\$229.67	\$105.39	\$109.62	-	-
2"	-	\$367.46	\$168.61	\$175.39	-	-
3"	-	\$734.89	\$337.21	\$350.79	-	-
4"	-	\$1,148.23	\$526.89	\$548.10	-	-
6"	-	\$2,296.61	\$1,053.83	\$1,096.21	-	-
8"	-	\$3,674.46	\$1,686.08	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallonge Charge, per 1,000 Gallons	-	\$8.65	\$3.97	\$3.80	-	-
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$146.16	-	-
10"	-	-	-	\$210.11	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$25.67	\$71.87	\$32.98	\$33.32	\$63.73	\$32.98
5,000 Gallons	\$31.85	\$89.17	\$40.92	\$40.92	\$99.49	\$51.48
10,000 Gallons	\$47.30	\$132.42	\$60.77	\$64.72	\$178.56	\$92.40

The Woods
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-B
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge All Meter Sizes:						
5/8" x 3/4"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
3/4"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
1"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
1-1/2"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
2"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
3"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
4"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
6"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
8"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
10"	\$15.74	\$49.49	\$38.62	\$45.26	\$43.71	\$38.62
Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$4.10	\$12.89	\$10.06	\$8.73	\$11.39	\$10.06
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service Flat Rate	-	-	-	701.21	-	-
General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$45.26	-	-
3/4"	-	-	-	\$67.89	-	-
1"	-	-	-	\$113.14	-	-
1-1/2"	-	-	-	\$226.29	-	-
2"	-	-	-	\$362.06	-	-
3"	-	-	-	\$724.12	-	-
4"	-	-	-	\$1,131.44	-	-
6"	-	-	-	\$2,262.89	-	-
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons	-	-	-	\$10.48	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$28.04	\$88.16	\$68.80	\$71.45	\$77.87	\$68.80
5,000 Gallons	\$36.24	\$113.94	\$88.92	\$88.91	\$100.64	\$88.92
6,000 Gallons	\$40.34	\$126.83	\$98.98	\$97.64	\$112.02	\$98.98
(Wastewater Gallage Cap - 6,000 Gallons)						

Tomoka Schedule of Water Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-A Docket No. 080121-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	\$251,758	\$15,216	\$266,974	\$0	\$266,974
2 Land and Land Rights	2,000	0	2,000	0	2,000
3 Non-used and Useful Components	0	(44,806)	(44,806)	0	(44,806)
4 Accumulated Depreciation	(73,574)	(2,059)	(75,633)	0	(75,633)
5 CIAC	(49,712)	0	(49,712)	0	(49,712)
6 Amortization of CIAC	39,591	(569)	39,022	0	39,022
7 Working Capital Allowance	<u>0</u>	<u>16,577</u>	<u>16,577</u>	<u>0</u>	<u>16,577</u>
8 Rate Base	<u>\$170,063</u>	<u>(\$15,641)</u>	<u>\$154,422</u>	<u>\$0</u>	<u>\$154,422</u>

Tomoka
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$47,538</u>	<u>\$116,459</u>	<u>\$163,997</u>	<u>(\$116,197)</u>	<u>\$47,800</u>	<u>\$100,755</u> 210.78%	<u>\$148,556</u>
Operating Expenses							
2 Operation & Maintenance	\$104,526	\$10,831	\$115,357	(\$9,415)	\$105,942		\$105,942
3 Depreciation	7,449	3,554	11,003	0	11,003		11,003
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	5,731	9,884	15,615	(5,229)	10,386	4,534	14,920
6 Income Taxes	<u>(27,068)</u>	<u>34,099</u>	<u>7,031</u>	<u>(38,067)</u>	<u>(31,036)</u>	<u>36,208</u>	<u>5,172</u>
7 Total Operating Expense	<u>\$90,638</u>	<u>\$58,368</u>	<u>\$149,006</u>	<u>(\$52,711)</u>	<u>\$96,295</u>	<u>\$40,742</u>	<u>\$137,037</u>
8 Operating Income	<u>(\$43,100)</u>	<u>\$58,091</u>	<u>\$14,991</u>	<u>(\$63,486)</u>	<u>(\$48,495)</u>	<u>\$60,013</u>	<u>\$11,518</u>
9 Rate Base	<u>\$170,063</u>		<u>\$154,422</u>		<u>\$154,422</u>		<u>\$154,422</u>
10 Rate of Return	<u>-25.34%</u>		<u>9.71%</u>		<u>-31.40%</u>		<u>7.46%</u>

Tomoka
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07

Schedule 3-C
 Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$116,746)	N/A
2 To reflect the appropriate annualized revenue adjustment.	549	N/A
Total	<u>(\$116,197)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$9,415)</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$5,229)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$38,067)</u>	N/A

Tomoka
 Water Monthly Service Rates
 Interim Test Year Ended 12/31/07

Schedule No. 4-A
 Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential, General Service and Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$4.78	\$7.16	\$7.16	\$21.92	\$6.38	\$6.38
3/4"	\$11.96	\$17.93	\$17.93	\$32.89	\$15.97	\$15.97
1"	\$23.94	\$35.88	\$35.88	\$54.81	\$31.96	\$31.96
1-1/2"	\$38.28	\$57.38	\$57.38	\$109.62	\$51.10	\$51.10
2"	\$38.28	\$57.38	\$57.38	\$175.39	\$51.10	\$51.10
3"	\$38.28	\$57.38	\$57.38	\$350.79	\$51.10	\$51.10
4"	\$38.28	\$57.38	\$57.38	\$548.10	\$51.10	\$51.10
6"	\$38.28	\$57.38	\$57.38	\$1,096.21	\$51.10	\$51.10
8"	\$38.28	\$57.38	\$57.38	\$1,753.93	\$51.10	\$51.10
10"	\$38.28	\$57.38	\$57.38	\$2,521.28	\$51.10	\$51.10
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$1.40	\$2.10	\$2.10	\$3.80	\$1.87	\$1.87
Block 2, 5,001-10,000	\$1.40	\$2.10	\$2.10	\$4.76	\$1.87	\$1.87
Block 3, over 10,000	\$1.40	\$2.10	\$2.10	\$4.76	\$1.87	\$1.87
General Service and Multi-Family	\$1.40	\$2.10	\$2.10	\$4.76	\$1.87	\$1.87
Private Fire Protection						
Base Facility Charge by Meter Size:						
2"	\$3.20	\$4.80	\$4.80	\$14.62	\$4.27	\$4.27
3"	\$3.20	\$4.80	\$4.80	\$29.23	\$4.27	\$4.27
4"	\$3.20	\$4.80	\$4.80	\$45.68	\$4.27	\$4.27
6"	\$3.20	\$4.80	\$4.80	\$91.35	\$4.27	\$4.27
8"	\$3.20	\$4.80	\$4.80	\$146.16	\$4.27	\$4.27
10"	\$3.20	\$0.00	\$4.80	\$210.11	\$4.27	\$4.27
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$8.98	\$13.46	\$13.46	\$33.32	\$11.99	\$11.99
5,000 Gallons	\$11.78	\$17.66	\$17.66	\$40.92	\$15.73	\$15.73
10,000 Gallons	\$18.78	\$28.16	\$28.16	\$64.72	\$25.07	\$25.07

**AUF/Valencia Terrace
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$277,712	\$19,877	\$297,589	\$0	\$297,589
2 Land and Land Rights	1,191	0	1,191	0	1,191
3 Non-used and Useful Components	0	(10,466)	(10,466)	0	(10,466)
4 Accumulated Depreciation	(20,495)	(2,694)	(23,189)	0	(23,189)
5 CIAC	(42,611)	0	(42,611)	0	(42,611)
6 Amortization of CIAC	15,578	53	15,631	0	15,631
7 Working Capital Allowance	<u>0</u>	<u>39,983</u>	<u>39,983</u>	<u>0</u>	<u>39,983</u>
8 Rate Base	<u>\$231,375</u>	<u>\$46,753</u>	<u>\$278,128</u>	<u>\$0</u>	<u>\$278,128</u>

AUF/Valencia Terrace Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$467,025	\$19,596	\$486,621	\$0	\$486,621
2 Land and Land Rights	2,460	0	2,460	0	2,460
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(233,725)	(2,769)	(236,494)	0	(236,494)
5 CIAC	(39,496)	0	(39,496)	0	(39,496)
6 Amortization of CIAC	13,357	155	13,512	0	13,512
7 Working Capital Allowance	<u>0</u>	<u>47,876</u>	<u>47,876</u>	<u>0</u>	<u>47,876</u>
8 Rate Base	<u>\$209,621</u>	<u>\$64,858</u>	<u>\$274,479</u>	<u>\$0</u>	<u>\$274,479</u>

**AUF/Valencia Terrace
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$93,574</u>	<u>\$33,409</u>	<u>\$126,983</u>	<u>(\$30,026)</u>	<u>\$96,957</u>	<u>\$16,657</u> 17.18%	<u>\$113,614</u>
Operating Expenses							
2 Operation & Maintenance	\$59,004	\$11,422	\$70,426	(\$10,920)	\$59,506		\$59,506
3 Depreciation	8,649	3,056	11,705	0	11,705		11,705
4 Amortization	0	2,140	2,140	0	2,140		2,140
5 Taxes Other Than Income	9,348	1,455	10,803	(1,351)	9,452	750	10,201
6 Income Taxes	<u>6,393</u>	<u>3,803</u>	<u>10,196</u>	<u>(6,866)</u>	<u>3,330</u>	<u>5,986</u>	<u>9,316</u>
7 Total Operating Expense	<u>\$83,394</u>	<u>\$21,876</u>	<u>\$105,270</u>	<u>(\$19,137)</u>	<u>\$86,133</u>	<u>\$6,735</u>	<u>\$92,868</u>
8 Operating Income	<u>\$10,180</u>	<u>\$11,533</u>	<u>\$21,713</u>	<u>(\$10,889)</u>	<u>\$10,824</u>	<u>\$9,921</u>	<u>\$20,746</u>
9 Rate Base	<u>\$231,375</u>		<u>\$278,128</u>		<u>\$278,128</u>		<u>\$278,128</u>
10 Rate of Return	<u>4.40%</u>		<u>7.81%</u>		<u>3.89%</u>		<u>7.46%</u>

**AUF/Valencia Terrace
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$127,704</u>	<u>\$38,800</u>	<u>\$166,504</u>	<u>(\$34,293)</u>	<u>\$132,211</u>	<u>\$23,874</u> 18.06%	<u>\$156,085</u>
Operating Expenses							
2 Operation & Maintenance	\$91,642	\$9,795	\$101,437	(\$9,205)	\$92,232		\$92,232
3 Depreciation	17,303	3,049	20,352	0	20,352		20,352
4 Amortization	0	2,154	2,154	0	2,154		2,154
5 Taxes Other Than Income	5,053	7,096	12,149	(1,543)	10,606	1,074	11,680
6 Income Taxes	<u>5,287</u>	<u>4,430</u>	<u>9,717</u>	<u>(9,103)</u>	<u>614</u>	<u>8,579</u>	<u>9,194</u>
7 Total Operating Expense	<u>\$119,285</u>	<u>\$26,524</u>	<u>\$145,809</u>	<u>(\$19,851)</u>	<u>\$125,958</u>	<u>\$9,654</u>	<u>\$135,612</u>
8 Operating Income	<u>\$8,419</u>	<u>\$12,276</u>	<u>\$20,695</u>	<u>(\$14,442)</u>	<u>\$6,253</u>	<u>\$14,220</u>	<u>\$20,474</u>
9 Rate Base	<u>\$209,621</u>		<u>\$274,479</u>		<u>\$274,479</u>		<u>\$274,479</u>
10 Rate of Return	<u>4.02%</u>		<u>7.54%</u>		<u>2.28%</u>		<u>7.46%</u>

**AUF/Valencia Terrace
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$34,025)	(\$39,945)
2 To reflect the appropriate annualized revenue adjustment.	3,999	5,652
Total	<u>(\$30,026)</u>	<u>(\$34,293)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	(\$10,920)	(\$9,205)
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	(\$1,351)	(\$1,543)
<u>Income Taxes</u>		
To adjust to test year income tax expense.	(\$6,866)	(\$9,103)

**AUF/Valencia Terrace
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.90	\$14.84	\$14.84	\$21.92	\$13.22	\$13.22
3/4"	\$14.86	\$22.27	\$22.27	\$32.89	\$19.84	\$19.84
1"	\$24.76	\$37.11	\$37.11	\$54.81	\$33.05	\$33.05
1-1/2"	\$49.49	\$74.18	\$74.18	\$109.62	\$66.06	\$66.06
2"	\$79.20	\$118.71	\$118.71	\$175.39	\$105.72	\$105.72
3"	\$158.39	\$237.41	\$237.41	\$350.79	\$211.43	\$211.43
4"	\$247.48	\$370.94	\$370.94	\$548.10	\$330.36	\$330.36
6"	\$494.98	\$741.92	\$741.92	\$1,096.21	\$660.75	\$660.75
8"	\$791.96	\$1,187.06	\$1,187.06	\$1,753.93	\$1,057.18	\$1,057.18
10"	\$1,138.43	\$1,706.37	\$1,706.37	\$2,521.28	\$1,519.68	\$1,519.68
Gallage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
Block 2, 5,001-10,000	\$2.14	\$3.21	\$3.21	\$4.79	\$2.86	\$2.86
Block 3, Over 10,000	\$2.14	\$3.21	\$3.21	\$4.79	\$2.86	\$2.86
General Service and Multi-Family	\$2.14	\$3.21	\$3.21	\$3.80	\$2.86	\$2.86
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.58	\$9.86	\$9.86	\$14.62	\$8.78	\$8.78
3"	\$13.21	\$19.80	\$19.80	\$29.23	\$17.63	\$17.63
4"	\$20.63	\$30.92	\$30.92	\$45.68	\$27.54	\$27.54
6"	\$41.25	\$61.83	\$61.83	\$91.35	\$55.06	\$55.06
8"	\$66.00	\$98.93	\$98.93	\$146.16	\$88.10	\$88.10
10"	\$94.87	\$142.20	\$142.20	\$210.11	\$126.64	\$126.64
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$16.32	\$24.47	\$24.47	\$33.32	\$21.79	\$21.79
5,000 Gallons	\$20.60	\$30.89	\$30.89	\$40.92	\$27.50	\$27.50
10,000 Gallons	\$31.30	\$46.94	\$46.94	\$64.87	\$41.78	\$41.78

**AUF/Valencia Terrace
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$16.30	\$33.26	\$33.26	\$45.26	\$30.93	\$30.93
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$3.30	\$6.73	\$6.73	\$8.73	\$6.26	\$6.26
Residential Flat Rate	\$28.94	\$59.06	\$59.06	\$112.65	\$54.91	\$54.91
<u>General Service and Mutli-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$16.30	\$33.26	\$33.26	\$45.26	\$30.93	\$30.93
3/4"	\$24.41	\$49.81	\$49.81	\$67.89	\$46.31	\$46.31
1"	\$40.72	\$83.10	\$83.10	\$113.14	\$77.26	\$77.26
1-1/2"	\$81.40	\$166.11	\$166.11	\$226.29	\$154.44	\$154.44
2"	\$130.23	\$265.76	\$265.76	\$362.06	\$247.08	\$247.08
3"	\$260.46	\$531.52	\$531.52	\$724.12	\$494.16	\$494.16
4"	\$406.96	\$830.48	\$830.48	\$1,131.44	\$772.10	\$772.10
6"	\$813.92	\$1,660.95	\$1,660.95	\$2,262.89	\$1,544.21	\$1,544.21
8"	\$1,302.27	\$2,657.52	\$2,657.52	\$3,620.62	\$2,470.73	\$2,470.73
10"	\$1,872.01	\$3,820.18	\$3,820.18	\$5,204.65	\$3,551.67	\$3,551.67
Gallonge Charge, per 1,000 Gallons	\$3.96	\$8.08	\$8.08	\$10.48	\$7.51	\$7.51
General Service Flat Rate	\$28.94	\$59.06	\$59.06	\$701.21	\$54.91	\$54.91
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$26.20	\$53.45	\$53.45	\$71.45	\$49.71	\$49.71
5,000 Gallons	\$32.80	\$66.91	\$66.91	\$88.91	\$62.23	\$62.23
10,000 Gallons (Wastewater Gallonge Cap - 6,000 Gallons)	\$36.10	\$73.64	\$73.64	\$97.64	\$68.49	\$68.49

**AUF/Venetian Village
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$247,924	\$9,265	\$257,189	\$0	\$257,189
2 Land and Land Rights	1,782	0	1,782	0	1,782
3 Non-used and Useful Components	0	(2,691)	(2,691)	0	(2,691)
4 Accumulated Depreciation	(62,283)	(1,263)	(63,546)	0	(63,546)
5 CIAC	(73,078)	0	(73,078)	0	(73,078)
6 Amortization of CIAC	32,221	394	32,615	0	32,615
7 Working Capital Allowance	<u>0</u>	<u>16,680</u>	<u>16,680</u>	<u>0</u>	<u>16,680</u>
8 Rate Base	<u>\$146,566</u>	<u>\$22,385</u>	<u>\$168,951</u>	<u>\$0</u>	<u>\$168,951</u>

**AUF/Venetian Village
Schedule of Wastewater Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-B
Docket No. 080121-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	\$312,144	\$5,334	\$317,478	\$0	\$317,478
2 Land and Land Rights	17,279	0	17,279	0	17,279
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(177,639)	(706)	(178,345)	0	(178,345)
5 CIAC	(150,021)	0	(150,021)	0	(150,021)
6 Amortization of CIAC	140,844	547	141,391	0	141,391
7 Working Capital Allowance	<u>0</u>	<u>9,994</u>	<u>9,994</u>	<u>0</u>	<u>9,994</u>
8 Rate Base	<u>\$142,607</u>	<u>\$15,169</u>	<u>\$157,776</u>	<u>\$0</u>	<u>\$157,776</u>

**AUF/Venetian Village
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$58,436</u>	<u>\$12,956</u>	<u>\$71,392</u>	<u>(\$11,620)</u>	<u>\$59,772</u>	<u>\$7,031</u> 11.76%	<u>\$66,803</u>
Operating Expenses							
2 Operation & Maintenance	\$35,981	\$4,345	\$40,326	(\$4,146)	\$36,180		\$36,180
3 Depreciation	4,935	556	5,491	0	5,491		5,491
4 Amortization	0	775	775	0	775		775
5 Taxes Other Than Income	4,938	1,364	6,302	(523)	5,779	316	6,095
6 Income Taxes	<u>4,853</u>	<u>1,036</u>	<u>5,889</u>	<u>(2,757)</u>	<u>3,132</u>	<u>2,527</u>	<u>5,659</u>
7 Total Operating Expense	<u>\$50,707</u>	<u>\$8,076</u>	<u>\$58,783</u>	<u>(\$7,426)</u>	<u>\$51,357</u>	<u>\$2,843</u>	<u>\$54,200</u>
8 Operating Income	<u>\$7,729</u>	<u>\$4,880</u>	<u>\$12,609</u>	<u>(\$4,195)</u>	<u>\$8,414</u>	<u>\$4,188</u>	<u>\$12,602</u>
9 Rate Base	<u>\$146,566</u>		<u>\$168,951</u>		<u>\$168,951</u>		<u>\$168,951</u>
10 Rate of Return	<u>5.27%</u>		<u>7.46%</u>		<u>4.98%</u>		<u>7.46%</u>

**AUF/Venetian Village
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$49,873</u>	<u>\$21,106</u>	<u>\$70,979</u>	<u>(\$20,874)</u>	<u>\$50,105</u>	<u>\$20,874</u> 41.66%	<u>\$70,979</u>
Operating Expenses							
2 Operation & Maintenance	\$114,732	(\$75,400)	\$39,332	\$75,716	\$115,048		\$115,048
3 Depreciation	8,418	(278)	8,140	0	8,140		8,140
4 Amortization	0	492	492	0	492		492
5 Taxes Other Than Income	2,072	3,542	5,614	(939)	4,675	939	5,614
6 Income Taxes	<u>(29,066)</u>	<u>34,617</u>	<u>5,551</u>	<u>(36,129)</u>	<u>(30,578)</u>	<u>7,502</u>	<u>(23,076)</u>
7 Total Operating Expense	<u>\$96,156</u>	<u>(\$37,027)</u>	<u>\$59,129</u>	<u>\$38,648</u>	<u>\$97,777</u>	<u>\$8,441</u>	<u>\$106,218</u>
8 Operating Income	<u>(\$46,283)</u>	<u>\$58,133</u>	<u>\$11,850</u>	<u>(\$59,522)</u>	<u>(\$47,672)</u>	<u>\$12,434</u>	<u>(\$35,239)</u>
9 Rate Base	<u>\$142,607</u>		<u>\$157,776</u>		<u>\$157,776</u>		<u>\$157,776</u>
10 Rate of Return	<u>-32.45%</u>		<u>7.51%</u>		<u>-30.22%</u>		<u>-22.33%</u>

**AUF/Venetian Village
 Adjustment to Operating Income
 Interim Test Year Ended 12/31/07**

**Schedule 3-C
 Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$13,443)	(\$21,539)
2 To reflect staff's proposed annualized revenue adjustment.	<u>1,823</u>	<u>665</u>
Total	<u>(\$11,620)</u>	<u>(\$20,874)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$4,146)</u>	<u>\$75,716</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$523)</u>	<u>(\$939)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$2,757)</u>	<u>(\$36,129)</u>

**AUF/Village Water
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$288,579	(\$53,679)	\$234,900	\$0	\$234,900
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(86,436)	7,443	(78,993)	0	(78,993)
5 CIAC	(3,321)	0	(3,321)	0	(3,321)
6 Amortization of CIAC	854	0	854	0	854
7 Working Capital Allowance	<u>11,255</u>	<u>0</u>	<u>11,255</u>	<u>0</u>	<u>11,255</u>
8 Rate Base	<u>\$210,931</u>	<u>(\$46,236)</u>	<u>\$164,695</u>	<u>\$0</u>	<u>\$164,695</u>

AUF/Village Water Schedule of Wastewater Rate Base Interim Test Year Ended 12/31/07			Schedule No. 2-B Docket No. 080121-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	\$860,940	(\$25,975)	\$834,965	\$0	\$834,965
2 Land and Land Rights	19,000	0	19,000	0	19,000
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(118,559)	9,760	(108,799)	0	(108,799)
5 CIAC	(1,193)	0	(1,193)	0	(1,193)
6 Amortization of CIAC	13	0	13	0	13
7 Working Capital Allowance	<u>25,701</u>	<u>0</u>	<u>25,701</u>	<u>0</u>	<u>25,701</u>
8 Rate Base	<u>\$785,902</u>	<u>(\$16,215)</u>	<u>\$769,687</u>	<u>\$0</u>	<u>\$769,687</u>

**AUF/Village Water
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$100,514</u>	<u>\$97,822</u>	<u>\$198,336</u>	<u>(\$88,363)</u>	<u>\$109,973</u>	<u>\$72,362</u> 65.80%	<u>\$182,335</u>
Operating Expenses							
2 Operation & Maintenance	\$151,888	(\$12,863)	\$139,025	(\$9,780)	\$129,245		\$129,245
3 Depreciation	17,258	905	18,163	0	18,163		18,163
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	18,343	(497)	17,846	(3,976)	13,870	3,256	17,126
6 Income Taxes	<u>(33,551)</u>	<u>40,981</u>	<u>7,430</u>	<u>(27,918)</u>	<u>(20,488)</u>	<u>26,004</u>	<u>5,516</u>
7 Total Operating Expense	<u>\$153,938</u>	<u>\$28,526</u>	<u>\$182,464</u>	<u>(\$41,674)</u>	<u>\$140,790</u>	<u>\$29,261</u>	<u>\$170,050</u>
8 Operating Income	<u>(\$53,424)</u>	<u>\$69,296</u>	<u>\$15,872</u>	<u>(\$46,688)</u>	<u>(\$30,816)</u>	<u>\$43,101</u>	<u>\$12,285</u>
9 Rate Base	<u>\$210,931</u>		<u>\$164,695</u>		<u>\$164,695</u>		<u>\$164,695</u>
10 Rate of Return	<u>-25.33%</u>		<u>9.64%</u>		<u>-18.71%</u>		<u>7.46%</u>

**AUF/Village Water
Statement of Wastewater Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-B
Docket No. 080121-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 Operating Revenues:	<u>\$156,101</u>	<u>\$97,379</u>	<u>\$253,480</u>	<u>(\$160,001)</u>	<u>\$93,479</u>	<u>\$157,790</u> 168.80%	<u>\$251,269</u>
Operating Expenses							
2 Operation & Maintenance	\$113,499	\$888	<u>\$114,387</u>	\$1,475	\$115,862		\$115,862
3 Depreciation	37,614	(4,660)	<u>\$32,954</u>	0	32,954		32,954
4 Amortization	0	0	<u>\$0</u>	0	0		0
5 Taxes Other Than Income	6,951	12,410	<u>\$19,361</u>	(7,200)	12,161	7,101	19,262
6 Income Taxes	<u>(757)</u>	<u>28,530</u>	<u>\$27,773</u>	<u>(58,697)</u>	<u>(30,924)</u>	<u>56,705</u>	<u>25,780</u>
7 Total Operating Expense	<u>\$157,307</u>	<u>\$37,168</u>	<u>\$194,475</u>	<u>(\$64,422)</u>	<u>\$130,053</u>	<u>\$63,805</u>	<u>\$193,858</u>
8 Operating Income	<u>(\$1,206)</u>	<u>\$60,211</u>	<u>\$59,005</u>	<u>(\$95,579)</u>	<u>(\$36,574)</u>	<u>\$93,985</u>	<u>\$57,411</u>
9 Rate Base	<u>\$785,902</u>		<u>\$769,687</u>		<u>\$769,687</u>		<u>\$769,687</u>
10 Rate of Return	<u>-0.15%</u>		<u>7.67%</u>		<u>-4.75%</u>		<u>7.46%</u>

**AUF/Village Water
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$98,253)	(\$160,001)
2 To reflect staff's proposed annualized revenue adjustment.	9,890	0
Total	<u>(\$88,363)</u>	<u>(\$160,001)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	(\$9,780)	\$1,475
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	(\$3,976)	(\$7,200)
<u>Income Taxes</u>		
To adjust to test year income tax expense.	(\$27,918)	(\$58,698)

AUF/Village Water Water Monthly Service Rates Interim Test Year Ended 12/31/07		Schedule No. 4-A Docket No. 080121-WS				
	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
Residential						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$12.98	\$25.72	\$20.80	\$21.92	\$21.66	\$20.80
3/4"	\$12.98	\$25.72	\$20.80	\$32.89	\$21.66	\$20.80
1"	\$32.44	\$64.29	\$52.00	\$54.81	\$54.14	\$52.00
1-1/2"	\$64.87	\$128.56	\$103.97	\$109.62	\$108.27	\$103.97
2"	\$103.80	\$205.71	\$166.37	\$175.39	\$173.24	\$166.37
3"	\$207.61	\$411.43	\$332.76	\$350.79	\$346.50	\$332.76
4"	\$324.41	\$642.90	\$519.97	\$548.10	\$541.45	\$519.97
6"	\$1,038.02	\$2,057.11	\$1,663.76	\$1,096.21	\$1,732.47	\$1,663.76
8"	-	-	-	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallage Charge, per 1,000 Gallons						
Block 1 (0 - 5,000)	\$2.51	\$4.97	\$4.02	\$3.80	\$4.19	\$4.02
Block 2 (5,000 - 10,000)	\$2.51	\$4.97	\$4.02	\$4.76	\$4.19	\$4.02
Block 3 (> 10,000)	\$2.51	\$4.97	\$4.02	\$4.76	\$4.19	\$4.02
General Service						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$12.98	\$25.72	\$20.80	\$21.92	\$21.66	\$20.80
3/4"	\$12.98	\$25.72	\$20.80	\$32.89	\$21.66	\$20.80
1"	\$32.44	\$64.29	\$52.00	\$54.81	\$54.14	\$52.00
1-1/2"	\$64.87	\$128.56	\$103.97	\$109.62	\$108.27	\$103.97
2"	\$103.80	\$205.71	\$166.37	\$175.39	\$173.24	\$166.37
3"	\$207.61	\$411.43	\$332.76	\$350.79	\$346.50	\$332.76
4"	\$324.41	\$642.90	\$519.97	\$548.10	\$541.45	\$519.97
6"	-	-	-	\$1,096.21	-	-
8"	\$1,038.02	\$2,057.11	\$1,663.76	\$1,753.93	\$1,732.47	\$1,663.76
10"	-	-	-	\$2,521.28	-	-
Gallage Charge, per 1,000 Gallons						
	\$2.51	\$4.97	\$4.02	\$3.80	\$4.19	\$4.02
Multi-Family						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	\$25.72	\$20.80	\$21.92	-	-
3/4"	-	\$25.72	\$20.80	\$32.89	-	-
1"	-	\$64.29	\$52.00	\$54.81	-	-
1-1/2"	-	\$128.56	\$103.97	\$109.62	-	-
2"	-	\$205.71	\$166.37	\$175.39	-	-
3"	-	\$411.43	\$332.76	\$350.79	-	-
4"	-	\$642.90	\$519.97	\$548.10	-	-
6"	-	-	-	\$1,096.21	-	-
8"	-	\$2,057.11	\$1,663.76	\$1,753.93	-	-
10"	-	-	-	\$2,521.28	-	-
Gallage Charge, per 1,000 Gallons						
	-	\$4.97	\$4.02	\$3.80	-	-
Private Fire Protection						
Base Facility Charge by Meter Size:						
2"	-	-	-	\$14.62	-	-
3"	-	-	-	\$29.23	-	-
4"	-	-	-	\$45.68	-	-
6"	-	-	-	\$91.35	-	-
8"	-	-	-	\$148.16	-	-
10"	-	-	-	\$210.11	-	-
Typical Residential Bills 5/8" x 3/4" Meter						
3,000 Gallons	\$20.51	\$40.63	\$32.86	\$36.20	\$34.23	\$32.86
5,000 Gallons	\$25.53	\$50.57	\$40.90	\$45.72	\$42.61	\$40.90
10,000 Gallons	\$38.08	\$75.42	\$61.00	\$69.52	\$63.56	\$61.00

**AUF/Village Water
Wastewater Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-B
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	-	-	\$45.26	-	-
3/4"	-	-	-	\$45.26	-	-
1"	-	-	-	\$45.26	-	-
1-1/2"	-	-	-	\$45.26	-	-
2"	-	-	-	\$45.26	-	-
3"	-	-	-	\$45.26	-	-
4"	-	-	-	\$45.26	-	-
6"	-	-	-	\$45.26	-	-
8"	-	-	-	\$45.26	-	-
10"	-	-	-	\$45.26	-	-
Gallage Charge, per 1,000 gallons (6,000 gallon cap)	-	-	-	\$8.73	-	-
Residential Flat Rate	-	-	-	\$112.65	-	-
General Service Flat Rate	-	-	-	701.21	-	-
<u>General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$42.73	\$115.93	\$67.11	\$45.26	\$42.73	\$42.73
3/4"	\$42.73	\$115.93	\$67.11	\$67.89	\$42.73	\$42.73
1"	\$106.81	\$289.78	\$167.76	\$113.14	\$106.81	\$106.81
1-1/2"	\$213.61	\$579.53	\$335.50	\$226.29	\$213.61	\$213.61
2"	\$341.77	\$927.23	\$536.78	\$362.06	\$341.77	\$341.77
3"	\$683.53	\$1,854.43	\$1,073.55	\$724.12	\$683.53	\$683.53
4"	\$1,068.03	\$2,897.58	\$1,677.45	\$1,131.44	\$1,068.03	\$1,068.03
6"	\$3,417.63	\$9,272.09	\$5,367.73	\$2,262.89	\$3,417.63	\$3,417.63
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons:	\$3.89	\$10.55	\$6.11	\$10.48	\$3.89	\$3.89
<u>Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	-	\$115.93	\$67.11	\$45.26	-	-
3/4"	-	\$115.93	\$67.11	\$67.89	-	-
1"	-	\$289.78	\$167.76	\$113.14	-	-
1-1/2"	-	\$579.53	\$335.50	\$226.29	-	-
2"	-	\$927.23	\$536.78	\$362.06	-	-
3"	-	\$1,854.43	\$1,073.55	\$724.12	-	-
4"	-	\$2,897.58	\$1,677.45	\$1,131.44	-	-
6"	-	\$9,272.09	\$5,367.73	\$2,262.89	-	-
8"	-	-	-	\$3,620.62	-	-
10"	-	-	-	\$5,204.65	-	-
Gallage Charge, per 1,000 Gallons:	-	\$10.55	\$6.11	\$10.48	-	-
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	N/A	N/A	N/A	\$71.45	N/A	N/A
5,000 Gallons	N/A	N/A	N/A	\$88.91	N/A	N/A
10,000 Gallons	N/A	N/A	N/A	\$97.64	N/A	N/A
(Wastewater Gallage Cap - 6,000 Gallons)						

**AUF/Weiaka-Saratoga Harbour
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$228,599	\$8,703	\$237,302	\$0	\$237,302
2 Land and Land Rights	4,864	0	4,864	0	4,864
3 Non-used and Useful Components	0	(16,094)	(16,094)	0	(16,094)
4 Accumulated Depreciation	(83,360)	(1,276)	(84,636)	0	(84,636)
5 CIAC	(30,376)	0	(30,376)	0	(30,376)
6 Amortization of CIAC	6,266	113	6,379	0	6,379
7 Working Capital Allowance	<u>0</u>	<u>16,072</u>	<u>16,072</u>	<u>0</u>	<u>16,072</u>
8 Rate Base	<u>\$125,993</u>	<u>\$7,518</u>	<u>\$133,511</u>	<u>\$0</u>	<u>\$133,511</u>

**AUF/Welaka-Saratoga Harbour
Statement of Water Operations
Interim Test Year Ended 12/31/07**

**Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>\$46,594</u>	<u>\$31,258</u>	<u>\$77,852</u>	<u>(\$30,174)</u>	<u>\$47,678</u>	<u>\$30,174</u> 63.29%	<u>\$77,852</u>
Operating Expenses							
2 Operation & Maintenance	\$57,294	(\$11,846)	\$45,448	\$12,313	\$57,761	\$0	\$57,761
3 Depreciation	6,381	882	7,263	0	7,263	0	7,263
4 Amortization	0	775	775	0	775	0	775
5 Taxes Other Than Income	5,714	3,412	9,126	(1,358)	7,768	1,358	9,126
6 Income Taxes	<u>(8,793)</u>	<u>13,652</u>	<u>4,859</u>	<u>(15,559)</u>	<u>(10,700)</u>	<u>10,843</u>	<u>143</u>
7 Total Operating Expense	<u>60,596</u>	<u>6,875</u>	<u>67,471</u>	<u>(4,604)</u>	<u>62,867</u>	<u>12,201</u>	<u>75,068</u>
8 Operating Income	<u>(14,002)</u>	<u>24,383</u>	<u>10,381</u>	<u>(25,570)</u>	<u>(15,189)</u>	<u>17,972</u>	<u>2,784</u>
\$9 Rate Base	<u>\$125,993</u>		<u>\$133,511</u>		<u>\$133,511</u>		<u>\$133,511</u>
10 Rate of Return	<u>-11.11%</u>		<u>7.78%</u>		<u>-11.38%</u>		<u>2.09%</u>

**AUF/Welaka-Saratoga Harbour
Adjustment to Operating Income
Interim Test Year Ended 12/31/07**

**Schedule 3-C
Docket No. 080121-WS**

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$31,642)	N/A
2 To reflect the appropriate annualized revenue adjustment.	1,468	N/A
Total	<u>(\$30,174)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$12,313</u>	N/A
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$1,358)</u>	N/A
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$15,559)</u>	N/A

**AUF/Welaka-Saratoga Harbour
Water Monthly Service Rates
Interim Test Year Ended 12/31/07**

**Schedule No. 4-A
Docket No. 080121-WS**

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$10.25	\$15.36	\$12.52	\$21.92	\$13.68	\$12.52
3/4"	\$15.39	\$23.07	\$18.80	\$32.89	\$20.54	\$18.80
1"	\$25.65	\$38.45	\$31.33	\$54.81	\$34.24	\$31.33
1-1/2"	\$51.32	\$76.92	\$62.69	\$109.62	\$68.51	\$62.69
2"	\$82.08	\$123.03	\$100.26	\$175.39	\$109.57	\$100.26
3"	\$164.15	\$246.04	\$200.51	\$350.79	\$219.12	\$200.51
4"	\$256.48	\$384.43	\$313.29	\$548.10	\$342.37	\$313.29
6"	\$512.99	\$768.91	\$626.61	\$1,096.21	\$684.79	\$626.61
8"	\$820.78	\$1,230.25	\$1,002.58	\$1,753.93	\$1,095.65	\$1,002.58
10"	\$1,179.86	\$1,768.47	\$1,441.19	\$1,521.28	\$1,574.98	\$1,441.19
Gallonage Charge, per 1,000 Gallons						
Residential						
Block 1, 0-5,000	\$4.65	\$6.97	\$5.68	\$3.80	\$6.21	\$5.68
Block 2, 5,000-10,000	\$4.65	\$6.97	\$5.68	\$4.76	\$6.21	\$5.68
Block 3, >10,000	\$4.65	\$6.97	\$5.68	\$4.76	\$6.21	\$5.68
General Service and Multi-Family	\$4.65	\$6.97	\$5.68	\$3.80	\$6.21	\$5.68
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.86	\$10.26	\$8.38	\$14.62	\$9.16	\$8.38
3"	\$13.68	\$20.50	\$16.71	\$29.23	\$18.26	\$16.71
4"	\$21.38	\$32.05	\$26.12	\$45.68	\$28.54	\$26.12
6"	\$42.76	\$64.09	\$52.23	\$91.35	\$57.08	\$52.23
8"	\$68.39	\$102.51	\$83.54	\$146.16	\$91.29	\$83.54
10"	\$98.33	\$147.39	\$120.11	\$210.11	\$131.26	\$120.11
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$24.20	\$36.27	\$29.56	\$33.32	\$32.30	\$29.56
5,000 Gallons	\$33.50	\$50.21	\$40.92	\$40.92	\$44.72	\$40.92
10,000 Gallons	\$56.75	\$85.06	\$69.32	\$64.72	\$75.76	\$69.32

**AUF/Wootens
Schedule of Water Rate Base
Interim Test Year Ended 12/31/07**

**Schedule No. 2-A
Docket No. 080121-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	\$87,578	\$1,628	\$89,206	\$0	\$89,206
2 Land and Land Rights	196	0	196	0	196
3 Non-used and Useful Components	0	(343)	(343)	0	(343)
4 Accumulated Depreciation	(28,009)	(258)	(28,267)	0	(28,267)
5 CIAC	(9,972)	0	(9,972)	0	(9,972)
6 Amortization of CIAC	2,608	(141)	2,467	0	2,467
7 Working Capital Allowance	<u>0</u>	<u>2,929</u>	<u>2,929</u>	<u>0</u>	<u>2,929</u>
8 Rate Base	<u>\$52,401</u>	<u>\$3,815</u>	<u>\$56,216</u>	<u>\$0</u>	<u>\$56,216</u>

AUF/Wootens
Statement of Water Operations
Interim Test Year Ended 12/31/07

Schedule No. 3-A
Docket No. 080121-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 Operating Revenues:	<u>7,130</u>	<u>21,036</u>	<u>28,166</u>	<u>(21,258)</u>	<u>6,908</u>	<u>21,258</u> 307.70%	<u>28,166</u>
Operating Expenses							
2 Operation & Maintenance	41,974	(27,018)	14,956	27,154	42,110		42,110
3 Depreciation	2,843	598	3,441	0	3,441		3,441
4 Amortization	0	136	136	0	136		136
5 Taxes Other Than Income	1,570	1,867	3,437	(957)	2,480	957	3,437
6 Income Taxes	<u>(15,143)</u>	<u>17,124</u>	<u>1,981</u>	<u>(17,910)</u>	<u>(15,929)</u>	<u>7,639</u>	<u>(8,290)</u>
7 Total Operating Expense	<u>31,244</u>	<u>(7,293)</u>	<u>23,951</u>	<u>8,287</u>	<u>32,238</u>	<u>8,596</u>	<u>40,834</u>
8 Operating Income	<u>(24,114)</u>	<u>28,329</u>	<u>4,215</u>	<u>(29,545)</u>	<u>(25,330)</u>	<u>12,662</u>	<u>(12,668)</u>
9 Rate Base	<u>52,401</u>		<u>56,216</u>		<u>56,216</u>		<u>56,216</u>
10 Rate of Return	<u>-46.02%</u>		<u>7.50%</u>		<u>-45.06%</u>		<u>-22.53%</u>

AUF/Wootens
Adjustment to Operating Income
Interim Test Year Ended 12/31/07

Schedule 3-C
Docket No. 080121-WS

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Remove requested interim revenue increase.	(\$21,089)	N/A
2 To reflect staff's proposed annualized revenue adjustment.	(169)	N/A
Total	<u>(\$21,258)</u>	<u>N/A</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>\$27,154</u>	<u>N/A</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$957)</u>	<u>N/A</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$17,910)</u>	<u>N/A</u>

AUF/Wootens
Water Monthly Service Rates
Interim Test Year Ended 12/31/07

Schedule No. 4-A
Docket No. 080121-WS

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential, General Service and Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$9.32	\$13.97	\$11.51	\$21.92	\$12.44	\$11.51
3/4"	\$13.98	\$20.95	\$17.27	\$32.89	\$18.66	\$17.27
1"	\$23.31	\$34.94	\$28.80	\$54.81	\$31.12	\$28.80
1-1/2"	\$46.58	\$69.82	\$57.55	\$109.62	\$62.18	\$57.55
2"	\$74.55	\$111.74	\$92.11	\$175.39	\$99.52	\$92.11
3"	\$149.10	\$223.48	\$184.21	\$350.79	\$199.03	\$184.21
4"	\$232.98	\$349.21	\$287.85	\$548.10	\$311.00	\$287.85
6"	\$465.95	\$698.41	\$575.68	\$1,096.21	\$621.99	\$575.68
8"	\$745.52	\$1,117.45	\$921.10	\$1,753.93	\$995.19	\$921.10
10"	\$1,071.70	\$1,606.35	\$1,324.09	\$2,521.28	\$1,430.60	\$1,324.09
Gallonage Charge, per 1,000 Gallons						
Residential Service						
Block 1, 0-5,000	\$4.76	\$7.13	\$5.88	\$3.80	\$6.35	\$5.88
Block 2, 5,001-10,000	\$4.76	\$7.13	\$5.88	\$4.76	\$6.35	\$5.88
Block 3, >10,000	\$4.76	\$7.13	\$5.88	\$4.76	\$6.35	\$5.88
General Service and Multi-Family	\$4.76	\$7.13	\$5.88	\$3.80	\$6.35	\$5.88
<u>Private Fire Protection</u>						
Base Facility Charge by Meter Size:						
2"	\$6.22	\$9.32	\$7.68	\$14.62	\$8.30	\$7.68
3"	\$12.42	\$18.62	\$15.35	\$29.23	\$16.58	\$15.35
4"	\$19.42	\$29.11	\$23.99	\$45.68	\$25.92	\$23.99
6"	\$38.84	\$58.22	\$47.99	\$91.35	\$51.85	\$47.99
8"	\$62.12	\$93.11	\$76.75	\$146.16	\$82.92	\$76.75
	\$89.31	\$133.87	\$110.34	\$210.11	\$119.22	\$110.34
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$23.60	\$35.36	\$29.15	\$33.32	\$31.50	\$29.15
5,000 Gallons	\$33.12	\$49.62	\$40.91	\$40.92	\$44.21	\$40.91
10,000 Gallons	\$56.92	\$85.27	\$70.31	\$64.72	\$75.98	\$70.31

**AUF/Zephyr Shores
Schedule of Water Rate Base
Interim Test Year Ended 12/31/05**

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

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Adjusted Test Year
1 Plant in Service	\$240,638	\$29,254	\$269,892	\$0	\$269,892
2 Land and Land Rights	0	0	0	0	0
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(7,519)	(3,939)	(11,458)	0	(11,458)
5 CIAC	(49,490)	0	(49,490)	0	(49,490)
6 Amortization of CIAC	25,160	1,014	26,174	0	26,174
7 Working Capital Allowance	<u>0</u>	<u>55,433</u>	<u>55,433</u>	<u>0</u>	<u>55,433</u>
8 Rate Base	<u>\$208,789</u>	<u>\$81,762</u>	<u>\$290,551</u>	<u>\$0</u>	<u>\$290,551</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	\$302,575	\$29,029	\$331,604	\$0	\$331,604
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	(149,424)	(3,870)	(153,294)	0	(153,294)
5 CIAC	(83,828)	0	(83,828)	0	(83,828)
6 Amortization of CIAC	40,407	1,592	41,999	0	41,999
7 Working Capital Allowance	<u>0</u>	<u>55,094</u>	<u>55,094</u>	<u>0</u>	<u>55,094</u>
8 Rate Base	<u>\$154,114</u>	<u>\$81,845</u>	<u>\$235,959</u>	<u>\$0</u>	<u>\$235,959</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
1 Operating Revenues:	<u>\$76,898</u>	<u>\$84,419</u>	<u>\$161,317</u>	<u>(\$77,303)</u>	<u>\$84,014</u>	<u>\$58,886</u> 70.09%	<u>\$142,899</u>
Operating Expenses							
2 Operation & Maintenance	\$85,620	\$17,947	\$103,567	(\$16,834)	\$86,733	\$0	\$86,733
3 Depreciation	6,304	3,836	10,140	0	10,140	0	10,140
4 Amortization	0	2,772	2,772	0	2,772	0	2,772
5 Taxes Other Than Income	7,265	5,414	12,679	(3,479)	9,200	2,650	11,850
6 Income Taxes	<u>(8,599)</u>	<u>18,872</u>	<u>10,273</u>	<u>(21,703)</u>	<u>(11,430)</u>	<u>21,162</u>	<u>9,732</u>
7 Total Operating Expense	<u>\$90,590</u>	<u>\$48,841</u>	<u>\$139,431</u>	<u>(\$42,015)</u>	<u>\$97,416</u>	<u>\$23,811</u>	<u>\$121,227</u>
8 Operating Income	<u>(\$13,692)</u>	<u>\$35,578</u>	<u>\$21,886</u>	<u>(\$35,288)</u>	<u>(\$13,402)</u>	<u>\$35,074</u>	<u>\$21,672</u>
9 Rate Base	<u>\$208,789</u>		<u>\$290,551</u>		<u>\$290,551</u>		<u>\$290,551</u>
10 Rate of Return	<u>-6.56%</u>		<u>7.53%</u>		<u>-4.61%</u>		<u>7.46%</u>

**AUF/Zephyr Shores
Statement of Wastewater Operations
Interim Test Year Ended 12/31/05**

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

Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Staff Adjust- ments	Staff Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$134,430</u>	<u>\$20,961</u>	<u>\$155,391</u>	<u>(\$7,360)</u>	<u>\$148,031</u>	<u>(\$44,686)</u> -30.19%	<u>\$103,345</u>
Operating Expenses							
2 Operation & Maintenance	\$78,936	\$23,960	\$102,896	(\$23,640)	\$79,256	\$0	\$79,256
3 Depreciation	10,153	3,662	13,815	0	13,815	0	13,815
4 Amortization	0	2,761	2,761	0	2,761	0	2,761
5 Taxes Other Than Income	4,821	5,034	9,855	(331)	9,524	(2,011)	7,513
6 Income Taxes	<u>15,631</u>	<u>(7,308)</u>	<u>8,323</u>	<u>7,736</u>	<u>16,059</u>	<u>(16,059)</u>	<u>0</u>
7 Total Operating Expense	<u>\$109,541</u>	<u>\$28,109</u>	<u>\$137,650</u>	<u>(\$16,236)</u>	<u>\$121,414</u>	<u>(\$18,069)</u>	<u>\$103,345</u>
8 Operating Income	<u>\$24,889</u>	<u>(\$7,148)</u>	<u>\$17,741</u>	<u>\$8,875</u>	<u>\$26,616</u>	<u>(\$26,616)</u>	<u>\$0</u>
9 Rate Base	<u>\$154,114</u>		<u>\$235,959</u>		<u>\$235,959</u>		<u>\$235,959</u>
10 Rate of Return	<u>16.15%</u>		<u>7.52%</u>		<u>11.28%</u>		<u>0.00%</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>		
1 Remove requested interim revenue increase.	(\$85,018)	(\$21,671)
2 To reflect the appropriate annualized revenue adjustment.	<u>7,715</u>	<u>14,311</u>
Total	<u>(\$77,303)</u>	<u>(\$7,360)</u>
<u>Operation and Maintenance Expenses</u>		
To remove pro forma O&M Expenses.	<u>(\$16,834)</u>	<u>(\$23,640)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$3,479)</u>	<u>(\$331)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$21,703)</u>	<u>\$7,736</u>

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

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

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
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Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$6.30	\$9.44	\$8.20	\$21.92	\$6.63	\$6.63
3/4"	\$9.47	\$14.19	\$12.32	\$32.89	\$9.80	\$9.80
1"	\$15.76	\$23.62	\$20.51	\$54.81	\$16.09	\$16.09
1-1/2"	\$31.51	\$47.23	\$41.00	\$109.62	\$31.84	\$31.84
2"	\$50.43	\$75.59	\$65.62	\$175.39	\$50.76	\$50.76
3"	\$100.84	\$151.15	\$131.20	\$350.79	\$101.17	\$101.17
4"	\$157.58	\$236.19	\$205.03	\$548.10	\$157.91	\$157.91
6"	\$315.14	\$472.36	\$410.03	\$1,096.21	\$315.47	\$315.47
8"	\$504.23	\$755.78	\$656.06	\$1,753.93	\$504.56	\$504.56
10"	\$724.83	\$1,086.44	\$943.09	\$2,521.28	\$725.16	\$725.16

Gallage Charge, per 1,000 Gallons

Residential

Block 1, 0-5,000	\$5.03	\$7.54	\$6.54	\$3.80	\$5.36	\$5.36
Block 2, 5,001-10,000	\$5.03	\$7.54	\$6.54	\$4.76	\$5.36	\$5.36
Block 3, Over 10,000	\$5.03	\$7.54	\$6.54	\$4.76	\$5.36	\$5.36
General Service and Multi-Family	\$5.03	\$7.54	\$6.54	\$3.80	\$5.36	\$5.36

Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$4.20	\$6.30	\$5.46	\$14.62	\$4.53	\$4.53
3"	\$8.40	\$12.59	\$10.93	\$29.23	\$8.73	\$8.73
4"	\$13.15	\$19.71	\$17.11	\$45.68	\$13.48	\$13.48
6"	\$26.25	\$39.35	\$34.15	\$91.35	\$26.58	\$26.58
8"	\$42.03	\$63.00	\$54.69	\$146.16	\$42.36	\$42.36
10"	\$60.40	\$90.53	\$78.59	\$210.11	\$60.73	\$60.73

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

3,000 Gallons	\$21.39	\$32.06	\$27.82	\$33.32	\$22.73	\$22.73
5,000 Gallons	\$31.45	\$47.14	\$40.90	\$40.92	\$33.46	\$33.46
10,000 Gallons	\$56.60	\$84.84	\$73.60	\$64.72	\$60.28	\$60.28

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

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

	Rates Effective 12/31/2007	Utility Requested Uncapped Interim	Utility Requested Capped Interim	Utility Requested Final	Staff Calculated Uncapped Interim	Staff Recomm. Interim
<u>Residential</u>						
Base Facility Charge: All Meter Sizes	\$11.39	\$23.24	\$17.14	\$45.26	\$21.61	\$17.14
Gallonge Charge - Per 1,000 gallons (6,000 gallon cap)	\$9.54	\$19.47	\$14.35	\$8.73	\$18.10	\$14.35
Residential Flat Rate	\$27.63	\$56.38	\$41.57	\$112.65	\$52.42	\$41.57
<u>General Service & Multi-Family</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$11.39	\$23.24	\$17.14	\$45.26	\$21.61	\$17.14
3/4"	\$17.08	\$34.85	\$25.70	\$67.89	\$32.41	\$25.70
1"	\$28.48	\$58.12	\$42.85	\$113.14	\$54.03	\$42.85
1-1/2"	\$56.93	\$116.18	\$85.66	\$226.29	\$108.01	\$85.66
2"	\$91.11	\$185.93	\$137.09	\$362.06	\$172.86	\$137.09
3"	\$182.22	\$371.85	\$274.18	\$724.12	\$345.72	\$274.18
4"	\$284.72	\$581.02	\$428.41	\$1,131.44	\$540.18	\$428.41
6"	\$569.41	\$1,161.99	\$856.76	\$2,262.89	\$1,080.31	\$856.76
8"	\$911.08	\$1,859.23	\$1,370.86	\$3,620.62	\$1,728.55	\$1,370.86
10"	\$1,309.66	\$2,672.60	\$1,970.59	\$5,204.65	\$2,484.75	\$1,970.59
Gallonge Charge, per 1,000 Gallons	\$11.46	\$23.39	\$17.24	\$10.48	\$21.74	\$17.24
General Service Flat Rate	\$27.63	\$56.38	\$41.57	\$701.21	\$52.42	\$41.57
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$40.01	\$81.65	\$60.19	\$71.45	\$75.91	\$60.19
5,000 Gallons	\$59.09	\$120.59	\$88.89	\$88.91	\$112.11	\$88.89
10,000 Gallons	\$106.79	\$217.94	\$160.64	\$97.64	\$130.21	\$103.24
(Wastewater Gallonge Cap - 6,000 Gallons)						