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COMMISSION  
CLERK

**Holiday Haven  
Water and Sewer**

Docket No. 060368-WS

Application to Increase Rates and Charges  
For a "Class A" Utility  
In

Lake County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005  
Projected Rate Year Ending December 31, 2007  
Year-End Balances and 13-Month Averages

**Aqua Utilities Florida, Inc.**

CMP	<u>      </u>
COM	<u>  5  </u>
CTR	<u>      </u>
<b>ECR</b>	<u>      </u>
GCL	<u>  2  </u>
OPC	<u>  1  </u>
RCA	<u>  1  </u>
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SGA	<u>      </u>
SEC	<u>  1  </u>
OTH	<u>      </u>

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## Holiday Haven RATE BASE

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 060368-WS**

Test Year Ending December 31 of  
Historical 2005, Projected 2006 & 2007

Schedule: A-1  
Page: 1 of 1  
Preparer: Robert M. Griffin

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

(1) Line No.	(2) Average Balance Per Books	(3) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules	
		(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance		
1	Utility Plant in Service	0	51,132	51,132	14,752	65,883	6,175	72,059	A-5
2	Utility Land & Land Rights	0	260	260	0	260	0	260	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(31,575)	(31,575)	(1,445)	(33,020)	(1,266)	(34,287)	A-9
6	Less: CIAC	0	(41,759)	(41,759)	0	(41,759)	0	(41,759)	A-12
7	Accumulated Amortization of CIAC	0	27,242	27,242	1,059	28,301	1,182	29,483	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	12,441	12,441	(436)	12,005	4,835	16,840	A-17
12	<b>Total Rate Base</b>	<b>0</b>	<b>17,741</b>	<b>17,741</b>	<b>13,929</b>	<b>31,670</b>	<b>10,926</b>	<b>42,596</b>	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-2  
 Page: 1 of 1  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules	
		(3) Average Balance Per Books	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance		
1	Utility Plant in Service	0	675,124	675,124	11,772	686,896	27,055	713,951	A-6
2	Utility Land & Land Rights	0	108,433	108,433	0	108,433	0	108,433	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(323,597)	(323,597)	(18,820)	(342,417)	(24,227)	(366,644)	A-10
6	Less: CIAC	0	(76,407)	(76,407)	0	(76,407)	0	(76,407)	A-12
7	Accumulated Amortization of CIAC	0	50,115	50,115	3,231	53,346	3,212	56,558	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	10,654	10,654	2,506	13,160	3,679	16,839	A-17
12	<b>Total Rate Base</b>	<b>0</b>	<b>444,322</b>	<b>444,322</b>	<b>(1,311)</b>	<b>443,011</b>	<b>9,719</b>	<b>452,729</b>	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Holiday Haven

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final [ ]

Historical [X] Projected [ ]

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	3,210	2,346	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	47,922	672,778	
4	Total Adjustments	<u>51,132</u>	<u>675,124</u>	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	260	108,433	
9	Total Adjustments	<u>260</u>	<u>108,433</u>	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		<u>0</u>	<u>0</u>	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	<u>0</u>	<u>0</u>	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	<u>(1,368)</u>	<u>(21,624)</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	<u>(30,207)</u>	<u>(301,973)</u>	
20	Total Adjustments	<u>(31,575)</u>	<u>(323,597)</u>	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	<u>(1,379)</u>	<u>(1,950)</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	<u>(40,380)</u>	<u>(74,457)</u>	
25	Total Adjustments	<u>(41,759)</u>	<u>(76,407)</u>	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	<u>1,036</u>	<u>3,209</u>	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	<u>26,206</u>	<u>46,906</u>	
30		<u>27,242</u>	<u>50,115</u>	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	<u>0</u>	<u>0</u>	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	<u>0</u>	<u>0</u>	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	<u>0</u>	<u>0</u>	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	<u>12,441</u>	<u>10,654</u>	
43				
44	<b>OTHER</b>			
45	Not Applicable	<u>0</u>	<u>0</u>	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	<u>17,741</u>	<u>444,322</u>	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Holiday Haven  
Docket No. 060368-WS  
Schedule Year Ending 12/31/06  
Interim [ ] Final [ X ]  
Historical [ ] Projected [ X ]

Schedule: A-3  
Page: 2 of 3  
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	14,752	11,772	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(1,445)	(18,820)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	1,059	3,231	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(436)	2,506	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	13,929	(1,311)	

UPIS Water Note:  
Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:  
Replacements of distribution lines, electrical equipment, services and meters.



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Holiday Haven

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [ ] Final [X]

Historical [ ] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	6,175	27,055	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(1,266)	(24,227)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	0	0	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	1,182	3,212	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	4,835	3,679	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	10,926	9,719	

## UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

## UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

**Schedule of Water and Sewer Plant In Service  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 1 of 2  
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance	_____	_____
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	_____	_____
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	_____	_____
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance	_____	_____
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	_____	_____
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance	_____	_____
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance	_____	_____

**Schedule of Water and Sewer Plant In Service  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	48,182	781,211
	2004		
46	Additions	0	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	48,182	781,211
	2005		
50	Additions	15,887	17,747
51	Retirements	0	(12,621)
52	Adjustments	1,446	1,275
53	12/31/05 Balance	65,515	787,612
	2006		
54	Additions	1,500	24,517
55	Retirements	(1,307)	(3,367)
56	Adjustments	3,646	3,215
57	12/31/06 Balance	69,354	811,978
	2007		
58	Additions	6,500	26,000
59	Retirements	(1,200)	(3,364)
60	Adjustments	1,787	1,576
61	12/31/07 Balance	76,441	836,190

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-5  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Average Water Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	425	0.00%	0	425	0.00%	0	425	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	260	0.00%	0	260	0.00%	0	260	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	7,777	0.00%	0	7,777	0.00%	0	7,777	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	27,294	0.00%	0	29,309	0.00%	0	30,641	0.00%	0
28	333.4	Services	8,031	0.00%	0	8,031	0.00%	0	8,031	0.00%	0
29	334.4	Meters & Meter Installations	6,793	0.00%	0	17,674	0.00%	0	18,617	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	277	0.00%	0	2,132	0.00%	0	6,033	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	535	0.00%	0	535	0.00%	0	535	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	51,392		0	66,143		0	72,319		0
		Total Land and Land Rights	260		0	260		0	260		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	25,246	25,246	25,246	25,246	25,246	25,246	26,837	28,377	29,627	29,627	29,627	29,627	29,627	27,294
28	333.4	Services	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031
29	334.4	Meters & Meter Installations	5,908	5,908	5,908	5,908	5,908	5,908	5,908	5,908	5,908	5,908	5,908	5,908	17,414	6,793
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	135	890	1,124	1,446	277
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	48,182	48,182	48,182	48,182	48,182	48,182	49,773	51,313	52,563	52,698	53,453	53,687	65,515	51,392
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Water Plant in Service By Primary Account

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Inlakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	29,627	29,627	29,627	29,627	29,627	29,627	29,409	29,409	29,409	28,756	28,756	28,756	28,756	29,309
28	333.4	Services	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031
29	334.4	Meters & Meter Installations	17,414	17,414	17,414	17,414	17,414	17,414	17,696	17,696	17,696	17,978	17,978	17,978	18,260	17,674
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	1,446	1,446	1,446	1,572	1,572	2,085	2,177	2,177	2,177	2,177	2,177	2,177	5,092	2,132
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	65,515	65,515	65,515	65,641	65,641	66,154	66,310	66,310	66,310	65,939	65,939	65,939	69,136	66,143
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-5

Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	28,756	28,756	28,756	29,870	29,870	29,870	30,984	30,984	30,984	32,098	32,098	32,098	33,212	30,641
28	333.4	Services	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031	8,031
29	334.4	Meters & Meter Installations	18,260	18,260	18,260	18,471	18,471	18,471	18,682	18,682	18,682	18,893	18,893	18,893	19,104	18,617
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	5,092	5,193	5,326	5,581	5,785	5,947	6,108	6,232	6,342	6,541	6,648	6,750	6,879	6,033
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	69,136	69,237	69,370	70,950	71,154	71,316	72,802	72,926	73,036	74,560	74,667	74,769	76,223	72,319
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260



Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Holiday Haven

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
3	352.1	Franchises	110	0.00%	0	110	0.00%	0	110	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7	354.2	Structures & Improvements	33,452	0.00%	0	33,512	0.00%	0	34,131	0.00%	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
9	360.2	Collection Sewers - Force	2,336	0.00%	0	2,672	0.00%	0	2,672	0.00%	
10	361.2	Collection Sewers - Gravity	137,266	0.00%	0	142,910	0.00%	0	164,856	0.00%	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	
12	363.2	Services to Customers	5,012	0.00%	0	5,012	0.00%	0	5,012	0.00%	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
20	370.3	Receiving Wells	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	
21	371.3	Pumping Equipment	28,762	0.00%	0	30,948	0.00%	0	31,574	0.00%	
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	423	0.00%	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
27	380.4	Treatment & Disposal Equipment	278,116	0.00%	0	280,026	0.00%	0	280,026	0.00%	
28	381.4	Plant Sewers	186,866	0.00%	0	186,866	0.00%	0	186,866	0.00%	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	108,433	0.00%	0	108,433	0.00%	0	108,433	0.00%	
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
54	390.71	Computer Equipment	244	0.00%	0	1,881	0.00%	0	5,320	0.00%	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
60	396.7	Communication Equipment	460	0.00%	0	460	0.00%	0	460	0.00%	
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
63		TOTAL	<u>783,557</u>		<u>0</u>	<u>795,329</u>		<u>0</u>	<u>822,384</u>	<u>0</u>	
64		Total Land and Land Rights	<u>108,433</u>		<u>0</u>	<u>108,433</u>		<u>0</u>	<u>108,433</u>	<u>0</u>	

Schedule of Sewer Plant in Service By Primary Account

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the last year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.





**Schedule of Sewer Plant in Service By Primary Account**

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	110	110	110	110	110	110	110	110	110	110	110	110	110	110
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	34,226	34,226	34,226	34,170	34,170	34,170	34,114	34,114	34,114	34,058	34,058	34,058	34,002	34,131
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672
10	361.2	Collection Sewers - Gravity	155,608	155,608	155,608	161,073	161,073	161,073	166,538	166,538	166,538	172,003	172,003	172,003	177,468	164,856
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
21	371.3	Pumping Equipment	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	250	250	250	500	500	500	750	750	750	1,000	423
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026	280,026
28	381.4	Plant Sewers	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	4,490	4,580	4,697	4,922	5,102	5,244	5,386	5,496	5,593	5,769	5,863	5,953	6,067	5,320
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	460
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		811,978	812,067	812,185	818,068	818,248	818,391	824,192	824,301	824,398	830,233	830,327	830,417	836,190	822,384
64		Subtotal Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433

21

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-7  
 Page: 1 of 1  
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	<u>Adjusted Balance</u>	<u>Projected Rate Year 2007</u> Adjustments	<u>Adjusted Balance</u>	
<b>Water</b>							
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-8  
Page: 1 of 2  
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Holiday Haven

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	30,207	301,973
2004			
46	Additions	672	13,394
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	30,879	315,367
2005			
50	Additions	1,441	26,914
51	Retirements	0	(12,621)
52	Adjustments	50	44
53	12/31/05 Balance	32,369	329,704
2006			
54	Additions	2,043	27,179
55	Retirements	(1,307)	(3,367)
56	Adjustments	365	322
57	12/31/06 Balance	33,470	353,838
2007			
58	Additions	2,136	27,681
59	Retirements	(1,200)	(3,364)
60	Adjustments	1,018	898
61	12/31/07 Balance	35,424	379,054

Supporting Schedules: A-9, A-10 (pp 2-5)



Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-9

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Average Water Accumulated Depreciation by Primary Account and the calculation of the Average Non-Used and Useful amounts.

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	(8)	0.00%	0	2	0.00%	0	13	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	5,793	0.00%	0	6,015	0.00%	0	6,238	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	17,059	0.00%	0	17,391	0.00%	0	17,294	0.00%	0
28	333.4	Services	3,186	0.00%	0	3,387	0.00%	0	3,587	0.00%	0
29	334.4	Meters & Meter Installations	5,325	0.00%	0	5,755	0.00%	0	5,933	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	7	0.00%	0	203	0.00%	0	901	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	214	0.00%	0	267	0.00%	0	321	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>31,575</u>		<u>0</u>	<u>33,020</u>		<u>0</u>	<u>34,287</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Holiday Haven

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Explanation: Provide the month ending Per Books balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Schedule: A-9

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Historical [ X ] Projected [ ]

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(14)	(13)	(12)	(11)	(10)	(9)	(8)	(7)	(7)	(6)	(5)	(4)	(3)	(8)
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,682	5,701	5,719	5,738	5,756	5,775	5,793	5,812	5,830	5,849	5,867	5,886	5,904	5,793
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	16,765	16,811	16,858	16,905	16,952	16,998	17,048	17,101	17,155	17,210	17,265	17,320	17,375	17,059
28	333.4	Services	3,085	3,102	3,119	3,136	3,152	3,169	3,186	3,203	3,219	3,236	3,253	3,269	3,286	3,186
29	334.4	Meters & Meter Installations	5,174	5,198	5,223	5,248	5,272	5,297	5,321	5,346	5,371	5,395	5,420	5,444	5,517	5,325
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	2	14	30	50	7
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	187	191	196	200	205	209	214	218	222	227	231	236	240	214
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	30,879	30,991	31,103	31,215	31,327	31,439	31,553	31,671	31,791	31,913	32,046	32,181	32,369	31,575
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	(3)	(2)	(1)	(0)	0	1	2	3	4	5	6	7	8	2
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	5,904	5,923	5,941	5,960	5,978	5,997	6,015	6,034	6,052	6,071	6,089	6,108	6,127	6,015
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	17,375	17,430	17,485	17,539	17,594	17,652	17,491	17,548	17,605	17,007	17,063	17,119	17,175	17,391
28	333.4	Services	3,286	3,303	3,320	3,336	3,353	3,370	3,387	3,403	3,420	3,437	3,453	3,470	3,487	3,387
29	334.4	Meters & Meter Installations	5,517	5,590	5,662	5,735	5,807	5,880	5,736	5,809	5,883	5,740	5,815	5,890	5,748	5,755
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	50	70	90	112	134	163	193	223	253	284	314	344	415	203
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	240	245	249	254	258	263	267	271	276	280	285	289	294	267
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	32,369	32,558	32,746	32,936	33,125	33,325	33,090	33,292	33,494	32,824	33,025	33,227	33,252	33,020
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: A-9  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	8	8	9	10	11	12	13	14	15	16	16	17	18	13
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,127	6,145	6,164	6,182	6,201	6,219	6,238	6,256	6,275	6,293	6,312	6,330	6,349	6,238
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	17,175	17,230	17,286	17,208	17,266	17,324	17,248	17,308	17,368	17,294	17,356	17,418	17,347	17,294
28	333.4	Services	3,487	3,504	3,520	3,537	3,554	3,571	3,587	3,604	3,621	3,638	3,654	3,671	3,688	3,587
29	334.4	Meters & Meter Installations	5,748	5,824	5,900	5,813	5,890	5,967	5,881	5,959	6,036	5,951	6,030	6,109	6,024	5,933
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	415	487	561	638	719	801	886	973	1,061	1,152	1,244	1,338	1,433	901
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	294	298	303	307	312	316	321	325	329	334	338	343	347	321
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	33,252	33,497	33,743	33,696	33,952	34,210	34,173	34,438	34,705	34,677	34,951	35,226	35,206	34,287
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Holiday Haven

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	(70)	0.00%	0	(68)	0.00%	0	(65)	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	17,368	0.00%	0	18,544	0.00%	0	19,311	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	1,727	0.00%	0	1,068	0.00%	0	1,157	0.00%	0
10	361.2	Collection Sewers - Gravity	43,466	0.00%	0	45,582	0.00%	0	45,508	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	396	0.00%	0	528	0.00%	0	660	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	0
21	371.3	Pumping Equipment	5,285	0.00%	0	5,018	0.00%	0	6,768	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	5	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	158,694	0.00%	0	169,487	0.00%	0	185,045	0.00%	0
28	381.4	Plant Sewers	94,088	0.00%	0	99,432	0.00%	0	104,771	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	7	0.00%	0	179	0.00%	0	794	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	137	0.00%	0	148	0.00%	0	191	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	323,597		0	342,417		0	366,644		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Per Books monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.



Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	704
2	Meter Fees	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120
3	Main Extension Charge	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916
4	Service Installation Fees	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Total Cash CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
16	Service Installation Fees	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
17	Total Cash CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407

Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission  
 Schedule: A-12  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	704
2	Meter Fees	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120
3	Main Extension Charge	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916
4	Service Installation Fees	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Total Cash CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
16	Service Installation Fees	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
17	Total Cash CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	704
2	Meter Fees	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120
3	Main Extension Charge	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916
4	Service Installation Fees	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
5	Total Cash CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747	66,747
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
16	Service Installation Fees	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
17	Total Cash CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

Schedule: A-14  
 Page: 1 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the average Accumulated Amortization of CIAC balances by classification and Non-Used & useful calculations.  
 If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			%	Adjusted		%	Amount		%	Amount
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	24,628	0.00%	0	24,648	0.00%	0	24,671	0.00%	0
2	Meter Fees	1,545	0.00%	0	1,751	0.00%	0	1,957	0.00%	0
3	Main Extension Charge	1,016	0.00%	0	1,823	0.00%	0	2,751	0.00%	0
4	Service Installation Fees	54	0.00%	0	79	0.00%	0	105	0.00%	0
5	Total Cash	27,242		0	28,301		0	29,483		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	27,242		0	28,301		0	29,483		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	48,155	0.00%	0	51,145	0.00%	0	54,116	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	402	0.00%	0	476	0.00%	0	551	0.00%	0
16	Service Installation Fees	1,559	0.00%	0	1,725	0.00%	0	1,890	0.00%	0
17	Total Cash	50,115		0	53,346		0	56,558		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	50,115		0	53,346		0	56,558		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Per Books monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission  
 Schedule: A-14  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	24,618	24,620	24,621	24,623	24,625	24,626	24,628	24,629	24,631	24,633	24,634	24,636	24,637	24,628
2	Meter Fees	1,442	1,459	1,476	1,493	1,510	1,527	1,545	1,562	1,579	1,596	1,613	1,630	1,648	1,545
3	Main Extension Charge	617	684	750	817	883	950	1,016	1,083	1,149	1,216	1,282	1,349	1,415	1,016
4	Service Installation Fees	41	43	45	47	49	52	54	56	58	60	62	64	66	54
5	Total Cash	26,718	26,805	26,893	26,980	27,067	27,155	27,242	27,330	27,417	27,504	27,592	27,679	27,767	27,242
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	26,718	26,805	26,893	26,980	27,067	27,155	27,242	27,330	27,417	27,504	27,592	27,679	27,767	27,242
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	46,658	46,907	47,157	47,406	47,656	47,905	48,155	48,404	48,654	48,903	49,153	49,402	49,652	48,155
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	364	371	377	383	389	395	402	408	414	420	426	433	439	402
16	Service Installation Fees	1,476	1,490	1,504	1,518	1,531	1,545	1,559	1,573	1,587	1,600	1,614	1,628	1,642	1,559
17	Total Cash	48,498	48,768	49,037	49,307	49,576	49,846	50,115	50,385	50,654	50,924	51,194	51,463	51,733	50,115
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	48,498	48,768	49,037	49,307	49,576	49,846	50,115	50,385	50,654	50,924	51,194	51,463	51,733	50,115

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	24,637	24,639	24,641	24,643	24,645	24,647	24,648	24,650	24,652	24,654	24,656	24,658	24,660	24,648
2	Meter Fees	1,648	1,665	1,682	1,699	1,716	1,733	1,751	1,768	1,785	1,802	1,819	1,836	1,854	1,751
3	Main Extension Charge	1,415	1,482	1,548	1,615	1,681	1,751	1,820	1,890	1,960	2,029	2,099	2,168	2,238	1,823
4	Service Installation Fees	66	69	71	73	75	77	79	81	83	86	88	90	92	79
5	Total Cash	27,767	27,854	27,942	28,029	28,117	28,208	28,299	28,389	28,480	28,571	28,662	28,752	28,843	28,301
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	27,767	27,854	27,942	28,029	28,117	28,208	28,299	28,389	28,480	28,571	28,662	28,752	28,843	28,301
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	49,652	49,902	50,152	50,402	50,652	50,900	51,147	51,395	51,642	51,890	52,137	52,385	52,632	51,145
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	439	445	451	458	464	470	476	482	489	495	501	507	514	476
16	Service Installation Fees	1,642	1,656	1,669	1,683	1,697	1,711	1,725	1,739	1,752	1,766	1,780	1,794	1,808	1,725
17	Total Cash	51,733	52,003	52,273	52,543	52,813	53,080	53,348	53,615	53,883	54,151	54,418	54,686	54,953	53,346
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	51,733	52,003	52,273	52,543	52,813	53,080	53,348	53,615	53,883	54,151	54,418	54,686	54,953	53,346

**Schedule of Water and Sewer Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-16  
Page: 1 of 1  
Preparer: Robert M. Griffin

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

(1)	(2)	(3)
Line No.            Description	Water Year End Balance	Sewer Year End Balance

**Not Applicable. Advances For Constructuon are not being and have not been collected.**



## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Holiday Haven

Schedule: A-17

## Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 &amp; 2007

Explanation: Provide the calculation of working capital using the balance sheet method.

The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2)	(3)	(4)
		Historical Test Year 2005 Average	Intermediate Year 2006 Average	Projected Rate Year 2007 Average
<b>Balance Sheet Accounts</b>				
<b>For All Systems:</b>				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	<b>TOTAL CURRENT ASSETS</b>	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
<b>Allocation for this System:</b> Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.343%	0.343%	0.343%
15	Assets Allocated - Water (line 7 x line 14)	7,423	7,394	9,346
16	Liabilities Allocated - Water (line 12 x line 14)	2,218	4,640	5,234
17	Allocation Percentage - Sewer	0.302%	0.302%	0.302%
18	Assets Allocated - Sewer (line 7 x line 17)	6,546	6,521	8,242
19	Liabilities Allocated - Sewer (line 12 x line 17)	1,956	4,092	4,616
<b>Direct Assignment of CWC Accounts:</b>				
Deferred Rate Case Expense				
20	Water	1,035	3,359	7,457
21	Sewer	912	2,963	6,576
Other Regulatory Assets				
22	Water	6,201	5,891	5,271
23	Sewer	5,151	4,893	4,378
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	2,875	2,258
Total Balance Sheet CWC-this system				
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>12,441</u>	<u>12,005</u>	<u>16,840</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>10,654</u>	<u>13,160</u>	<u>16,839</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-18  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

Schedule: A-18  
 Page: 2 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended: 2007  
 Historical [ ] Projected [ X ]

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

Schedule: A-18  
 Page: 3 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

Schedule: A-19  
 Page: 1 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>37,923,118</b>	<b>38,014,884</b>	<b>38,068,340</b>	<b>38,085,855</b>	<b>38,240,950</b>	<b>38,286,681</b>	<b>38,258,591</b>	<b>38,251,271</b>	<b>38,056,897</b>	<b>38,156,288</b>	<b>41,550,240</b>	<b>41,461,982</b>	<b>45,038,257</b>	<b>39,184,104</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,811,707</b>	<b>2,457,893</b>	<b>2,573,223</b>	<b>2,043,541</b>	<b>2,565,496</b>	<b>2,493,331</b>	<b>3,453,784</b>	<b>3,967,169</b>	<b>4,344,001</b>	<b>4,488,373</b>	<b>1,770,365</b>	<b>3,960,377</b>	<b>2,307,638</b>	<b>3,018,223</b>
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	298,717
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,755,047</b>	<b>15,728,416</b>	<b>15,739,467</b>	<b>15,744,886</b>	<b>15,704,122</b>	<b>15,930,246</b>	<b>15,663,338</b>	<b>15,601,260</b>	<b>15,581,164</b>	<b>15,849,010</b>	<b>15,843,229</b>	<b>15,872,932</b>	<b>15,358,459</b>	<b>15,720,890</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>56,504,172</b>	<b>56,215,493</b>	<b>56,395,330</b>	<b>55,888,582</b>	<b>56,524,868</b>	<b>56,724,558</b>	<b>57,375,713</b>	<b>57,819,700</b>	<b>57,982,061</b>	<b>58,493,670</b>	<b>59,163,834</b>	<b>61,295,290</b>	<b>62,704,354</b>	<b>57,929,817</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

Schedule: A-19  
 Page: 2 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>45,038,257</b>	<b>45,221,891</b>	<b>46,579,358</b>	<b>47,500,523</b>	<b>46,990,586</b>	<b>47,991,646</b>	<b>48,878,027</b>	<b>49,883,363</b>	<b>50,699,409</b>	<b>50,408,369</b>	<b>30,560,103</b>	<b>31,863,156</b>	<b>34,100,461</b>	<b>44,285,781</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,163,348</b>	<b>20,163,348</b>	<b>22,733,641</b>	<b>4,850,795</b>
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,307,638</b>	<b>2,593,229</b>	<b>2,146,660</b>	<b>633,089</b>	<b>2,735,945</b>	<b>2,885,595</b>	<b>2,461,594</b>	<b>2,587,229</b>	<b>2,584,291</b>	<b>3,594,090</b>	<b>3,172,097</b>	<b>2,561,097</b>	<b>4,105,565</b>	<b>2,643,701</b>
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,358,459</b>	<b>15,325,624</b>	<b>15,271,661</b>	<b>15,564,758</b>	<b>15,532,284</b>	<b>15,473,344</b>	<b>15,265,605</b>	<b>15,188,543</b>	<b>15,111,481</b>	<b>15,238,339</b>	<b>15,160,680</b>	<b>15,083,022</b>	<b>15,209,283</b>	<b>15,291,006</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>62,704,354</b>	<b>63,140,744</b>	<b>63,997,679</b>	<b>63,698,369</b>	<b>65,258,815</b>	<b>66,350,585</b>	<b>66,605,227</b>	<b>67,659,135</b>	<b>68,395,181</b>	<b>69,240,798</b>	<b>69,056,228</b>	<b>69,670,621</b>	<b>76,148,948</b>	<b>67,071,283</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

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

Schedule: A-19  
 Page: 3 of 3  
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>34,100,461</b>	<b>34,172,081</b>	<b>34,048,794</b>	<b>34,336,853</b>	<b>34,553,274</b>	<b>34,094,219</b>	<b>35,181,898</b>	<b>34,878,433</b>	<b>35,020,890</b>	<b>35,492,256</b>	<b>35,187,354</b>	<b>35,487,597</b>	<b>35,740,287</b>	<b>34,791,877</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,826,858</b>	<b>23,234,600</b>
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accs & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>4,105,565</b>	<b>2,489,622</b>	<b>2,718,986</b>	<b>2,770,883</b>	<b>2,695,022</b>	<b>2,947,169</b>	<b>2,835,214</b>	<b>2,849,866</b>	<b>3,007,852</b>	<b>2,947,693</b>	<b>3,040,136</b>	<b>2,493,763</b>	<b>2,509,210</b>	<b>2,877,768</b>
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,209,283</b>	<b>16,785,083</b>	<b>16,717,808</b>	<b>16,914,685</b>	<b>16,846,562</b>	<b>16,778,440</b>	<b>16,974,469</b>	<b>16,905,498</b>	<b>16,836,527</b>	<b>17,031,708</b>	<b>16,961,889</b>	<b>16,892,070</b>	<b>17,086,404</b>	<b>16,764,648</b>
23	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>76,148,948</b>	<b>76,180,426</b>	<b>76,219,230</b>	<b>76,913,656</b>	<b>76,986,093</b>	<b>76,711,063</b>	<b>78,446,180</b>	<b>78,088,395</b>	<b>78,319,868</b>	<b>79,133,162</b>	<b>78,850,884</b>	<b>78,534,934</b>	<b>79,162,759</b>	<b>77,668,892</b>









**Holiday Haven  
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Sewer Net Operating Income

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	53,055	229	53,283	615	53,898	0	53,898	96,509	150,408	B-4
2	Operation & Maintenance	49,420	946	50,366	3,051	53,418	7,079	60,496	1,425	61,922	B-6
3	Depreciation, net of CIAC Amort., U&U	0	23,723	23,723	557	24,281	1,090	25,370	0	25,370	B-14
4	Amortization	0	0	0	515	515	0	515	0	515	B-3
5	Taxes Other Than Income	3,956	0	3,956	(250)	3,706	(84)	3,622	4,343	7,965	B-15
6	Provision for Income Taxes	(592)	(8,479)	(9,071)	(4,028)	(13,099)	(3,207)	(16,306)	33,232	16,925	C-1
7	OPERATING EXPENSES	52,784	16,191	68,975	(155)	68,820	4,877	73,697	39,000	112,697	
8	NET OPERATING INCOME	270	(15,962)	(15,692)	769	(14,922)	(4,877)	(19,799)	57,510	37,711	
9	RATE BASE	0	444,322	444,322	(1,311)	443,011	9,719	452,729		452,729	A-2
10	RATE OF RETURN	-		-3.53%						8.33%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005

Schedule: B-3  
 Page: 1 of 5  
 Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2)		(3)	(4)
		Water		Sewer	Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005					
1	A. REVENUES				E-2
2	To reconcile booked revenues with billing analysis		(58)	229	
3	TOTAL		(58)	229	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies		Remove non-recurring hurricane expense from prior periods.	0	0
7	Contractual Services - Legal		2004 Accrual true up - Non-recurring	155	140
8	Contractual Services - Other		Remove non-recurring hurricane expense from prior periods.	0	0
9	Transportation Expenses		Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	107	97
10	Bad Debt Expense		Out of Period Bad Debt accrual true-up	563	509
11	Miscellaneous Expense		Non-recurring transfer from Parent to Utility	221	200
12	TOTAL		1,046	946	
13					
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives		1,491	26,958	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives		(1,049)	(3,234)	
17	TOTAL		442	23,723	
18					
19	D. AMORTIZATION				
20	-		0	0	
21	-		0	0	
22	TOTAL		0	0	
23					
24	E. TAXES OTHER THAN INCOME TAX				B-15
25	1. Payroll tax adjustment		0	0	
26	2. Property Tax adjustment for Future Use plant		0	0	
27	TOTAL		0	0	
28					
29	F. INCOME TAXES				
30	1. Income tax impact of the adjustments to per book income		(520)	(8,479)	C-1
31	TOTAL		(520)	(8,479)	
32					
33	TOTAL INCOME ADJUSTMENTS		910	16,419	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 2 of 5  
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	839	615	
3	TOTAL	839	615	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	4,118	(2,980)	
7	Salaries & Wages - Officers, Exec.	25	(3)	
8	Employee Pensions & Benefits	756	(170)	
9	Purchased Water / Sewer Treatment	3,240	92	
10	Sludge Removal Expense	0	2,418	
11	Purchased Power	(35)	(41)	
12	Fuel for Purchased Power	4	962	
13	Chemicals	(91)	(341)	
14	Materials & Supplies	291	644	
15	Contractual Services - Engineering	237	111	
16	Contractual Services - Accounting	(419)	(616)	
17	Contractual Services - Legal	1,090	499	
18	Contractual Services - Mgmt. Fees	(1,489)	(1,926)	
19	Contractual Services - Testing	235	(43)	
20	Contractual Services - Other	2,207	2,974	
21	Rental of Building/Real Prop.	43	(39)	
22	Rental of Equipment	3	228	
23	Transportation Expenses	(908)	(1,148)	
24	Insurance - Vehicle	(50)	(38)	
25	Insurance - General Liability	122	87	
26	Insurance - Workman's Comp.	(79)	(70)	
27	Insurance - Other	(23)	(60)	
28	Advertising Expense	(608)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	563	21	
32	Miscellaneous Expense	2,717	2,450	
33	Non-recurring 2005 Bonus True-up	40	36	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	3	3	
36	TOTAL	11,994	3,051	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	917	543	
40	CIAC amortization adjusted for additional contributions	(28)	14	
41	TOTAL	889	557	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006 - continued  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 3 of 5  
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	620	515	
45	-	0	0	
46	TOTAL	620	515	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	38	28	
50	2. Payroll tax adjustment	346	(244)	
51	3. Property taxes associated with plant additions	(317)	(34)	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	67	(250)	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(5,122)	(4,028)	
57	TOTAL	(5,122)	(4,028)	
58				
59	TOTAL INCOME ADJUSTMENTS	9,287	460	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

Schedule: B-3  
 Page: 4 of 5  
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	0	0	
3	TOTAL	0	0	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	3,475	(1,421)	
7	Salaries & Wages - Officers, Exec.	(64)	(75)	
8	Employee Pensions & Benefits	604	722	
9	Purchased Water / Sewer Treatment	3,043	117	
	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer			
10	Sludge Removal Expense	0	2,409	
11	Purchased Power	72	727	
12	Fuel for Purchased Power	3	201	
13	Chemicals	32	148	
14	Materials & Supplies	85	167	
15	Contractual Services - Engineering	12	31	
16	Contractual Services - Accounting	56	10	
17	Contractual Services - Legal	9	137	
18	Contractual Services - Mgmt. Fees	403	240	
19	Contractual Services - Testing	60	25	
20	Contractual Services - Other	193	97	
21	Rental of Building/Real Prop.	33	10	
22	Rental of Equipment	2	56	
23	Transportation Expenses	225	123	
24	Insurance - Vehicle	8	8	
25	Insurance - General Liability	36	20	
26	Insurance - Workman's Comp.	7	5	
27	Insurance - Other	12	7	
28	Advertising Expense	2	0	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(1,083)	(142)	
	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.			
32	Miscellaneous Expense	702	570	
33	Non-recurring 2005 Bonus True-up	41	37	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Contractual Services - Other	982	888	
	Customer Call Center conversion			
36	Reg. Comm. Exp. - Rate Case Amort.	2,256	2,040	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(88)	(80)	
38	TOTAL	11,116	7,079	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	747	1,078	
42	CIAC amortization adjusted for additional contributions	(204)	11	
43	TOTAL	543	1,090	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	0	0	
52	2. Payroll tax adjustment	286	(121)	
53	3. Property taxes associated with plant additions	344	36	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	630	(84)	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(4,813)	(3,207)	C-1
59	TOTAL	(4,813)	(3,207)	
60				
61	TOTAL INCOME ADJUSTMENTS	7,476	4,877	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

Schedule: B-3  
 Page: 5 of 5  
 Preparer: Jack Schreyer

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>51,390</u>	<u>96,509</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>759</u>	<u>1,425</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>2,313</u>	<u>4,343</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	38,595	53,898	
12	Plus Required Revenue Adjustment	<u>51,390</u>	<u>96,509</u>	
13	Rate Year Revenue at Proposed Rates	89,985	150,408	
14				
15	Less Operating Expenses Before Income Taxes	(85,734)	(95,772)	
16	Less Interest Expense	(831)	(10,763)	
17	Taxable Income	<u>3,420</u>	<u>43,873</u>	
18	Income Tax at Composite Rate of	38.58% 1,319	16,924	
19	Less Income Tax at Present Rates	17,207	16,306	
20				
21	Income Tax Adjustment	<u>18,526</u>	<u>33,230</u>	

**Test Year Operating Revenues**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Schedule Year Ended: 12/31/05

**Florida Public Service Commission**

Schedule: B-4  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

Explanation: Complete the following revenue schedule for the historical test year or base year.

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 0
3	461.1	Metered - Residential 36,212	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 1,199	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 50,820
9	462.2	Private Fire Protection	522.2	Measured - Commercial 2,463
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 0
18	TOTAL WATER SALES 37,411		TOTAL SEWER SALES 53,283	
19				
20	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 345	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 345		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 37,756		TOTAL SEWER OPERATING REVENUES 53,283	

Detail of Operation & Maintenance Expenses By Month - Water  
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

Schedule: B-5  
 Page: 1 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	3,401	0	3,401	7,520	4,118	40	7,560	11,035	3,475	41	11,076
2	603 Salaries & Wages - Officers, Exec.	224	0	224	249	25	0	249	185	(64)	0	185
3	604 Employee Pensions & Benefits	974	0	974	1,730	756	0	1,730	2,335	604	0	2,335
4	610 Purchased Water	28,974	0	28,974	32,214	3,240	0	32,214	35,256	3,043	0	35,256
5	615 Purchased Power	321	0	321	286	(35)	0	286	358	72	0	358
6	616 Fuel for Purchased Power	10	0	10	14	4	0	14	17	3	0	17
7	618 Chemicals	283	0	283	192	(91)	0	192	224	32	0	224
8	620 Materials & Supplies	178	0	178	469	291	0	469	554	85	0	554
9	631 Contractual Services - Engineering	289	0	289	526	237	0	526	538	12	0	538
10	632 Contractual Services - Accounting	1,166	0	1,166	747	(419)	0	747	803	56	0	803
11	633 Contractual Services - Legal	1	155	157	1,247	1,090	0	1,247	1,256	9	0	1,256
12	634 Contractual Services - Mgmt. Fees	4,008	0	4,008	2,519	(1,489)	0	2,519	2,922	403	0	2,922
13	635 Contractual Services - Testing	1,194	0	1,194	1,428	235	0	1,428	1,488	60	0	1,488
14	636 Contractual Services - Other	1,395	0	1,395	3,601	2,207	0	3,601	3,794	193	982	4,776
15	641 Rental of Building/Real Prop.	114	0	114	157	43	0	157	189	33	0	189
16	642 Rental of Equipment	8	0	8	11	3	0	11	14	2	0	14
17	650 Transportation Expenses	1,687	107	1,794	887	(908)	0	887	1,111	225	0	1,111
18	656 Insurance - Vehicle	116	0	116	66	(50)	0	66	74	8	0	74
19	657 Insurance - General Liability	218	0	218	340	122	0	340	376	36	0	376
20	658 Insurance - Workman's Comp.	121	0	121	42	(79)	0	42	49	7	0	49
21	659 Insurance - Other	160	0	160	137	(23)	0	137	149	12	0	149
22	660 Advertising Expense	616	0	616	8	(608)	0	8	10	2	0	10
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	2,256	2,256
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	1,833	563	2,396	2,960	563	0	2,960	1,877	(1,083)	0	1,877
26	675 Miscellaneous Expense	444	221	665	3,382	2,717	3	3,385	4,087	702	(88)	3,999
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>47,735</b>	<b>1,046</b>	<b>48,782</b>	<b>60,732</b>	<b>11,951</b>	<b>43</b>	<b>60,775</b>	<b>68,701</b>	<b>7,925</b>	<b>3,191</b>	<b>71,892</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 2 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	Account No. and Name	(1) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 2005 Annual	(14) Total Per Books Annual
1	601 Salaries & Wages - Employees	197	107	559	270	224	173	280	56	523	265	338	409	3,401	
2	603 Salaries & Wages - Officers, Exec.	0	20	44	29	26	33	28	20	36	26	32	(70)	224	
3	604 Employee Pensions & Benefits	71	87	143	109	110	89	77	73	109	(0)	101	5	974	
4	610 Purchased Water	0	2,097	4,608	138	2,545	2,718	2,748	2,755	2,473	2,858	2,692	3,343	28,974	
5	615 Purchased Power	0	0	71	25	18	37	23	0	46	21	33	47	321	
6	616 Fuel for Purchased Power	0	0	2	1	1	1	1	0	1	1	1	2	10	
7	618 Chemicals	88	0	24	8	6	12	8	0	15	94	11	16	283	
8	620 Materials & Supplies	0	0	18	7	5	10	58	0	12	6	9	54	178	
9	631 Contractual Services - Engineering	0	0	4	1	1	2	1	0	70	69	70	70	289	
10	632 Contractual Services - Accounting	0	20	62	35	31	316	225	67	152	67	87	104	1,166	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1	
12	634 Contractual Services - Mgmt. Fees	0	195	461	324	353	369	334	338	324	366	480	465	4,008	
13	635 Contractual Services - Testing	135	45	85	14	100	21	58	90	26	282	267	71	1,194	
14	636 Contractual Services - Other	46	46	179	93	86	(81)	64	7	97	46	723	88	1,395	
15	641 Rental of Building/Real Prop.	0	0	25	9	7	13	8	0	16	8	12	17	114	
16	642 Rental of Equipment	0	0	2	1	0	1	1	0	1	1	1	1	8	
17	650 Transportation Expenses	0	93	189	131	134	148	169	123	206	168	192	134	1,687	
18	656 Insurance - Vehicle	0	8	14	10	10	11	10	8	12	10	11	12	116	
19	657 Insurance - General Liability	0	15	27	19	18	21	19	15	23	19	20	23	218	
20	658 Insurance - Workman's Comp.	0	11	11	11	11	11	11	11	11	11	11	11	121	
21	659 Insurance - Other	0	11	20	14	13	15	14	11	17	14	15	17	160	
22	660 Advertising Expense	0	0	1	0	0	1	0	0	1	0	1	611	616	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	1,730	0	6	2	2	78	2	0	4	2	3	4	1,833	
26	675 Miscellaneous Expense	0	0	73	26	19	38	24	0	47	72	96	48	444	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,267</b>	<b>2,755</b>	<b>6,629</b>	<b>1,277</b>	<b>3,721</b>	<b>4,036</b>	<b>4,162</b>	<b>3,574</b>	<b>4,223</b>	<b>4,406</b>	<b>5,206</b>	<b>5,481</b>	<b>47,735</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [ X ]

Schedule: B-5  
 Page: 3 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Forecast Annual
1	601 Salaries & Wages - Employees	594	604	344	544	465	573	637	810	742	800	778	628	7,520
2	603 Salaries & Wages - Officers, Exec.	30	32	(9)	51	26	35	43	10	10	11	10	1	249
3	604 Employee Pensions & Benefits	85	111	56	155	96	95	139	204	200	206	202	181	1,730
4	610 Purchased Water	3,947	2,592	2,629	3,156	2,486	3,177	2,764	2,367	2,415	2,290	2,265	2,126	32,214
5	615 Purchased Power	30	34	42	90	17	43	65	(3)	(4)	2	(3)	(28)	286
6	616 Fuel for Purchased Power	1	1	1	3	1	1	2	1	1	1	1	0	14
7	618 Chemicals	10	11	14	30	6	14	22	18	18	20	18	10	192
8	620 Materials & Supplies	8	9	11	29	5	11	33	75	77	74	72	66	469
9	631 Contractual Services - Engineering	70	70	70	73	69	70	71	8	7	7	6	5	526
10	632 Contractual Services - Accounting	40	120	85	114	39	85	99	37	37	37	34	19	747
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,245	1,247
12	634 Contractual Services - Mgmt. Fees	302	332	327	411	303	357	248	57	54	65	56	6	2,519
13	635 Contractual Services - Testing	62	379	294	96	10	69	81	92	93	91	88	74	1,428
14	636 Contractual Services - Other	69	80	86	241	974	84	1,773	68	66	75	66	19	3,601
15	641 Rental of Building/Real Prop.	11	12	15	32	6	15	23	10	10	12	10	1	157
16	642 Rental of Equipment	1	1	1	2	0	1	2	1	1	1	1	0	11
17	650 Transportation Expenses	165	158	163	149	17	50	65	28	27	33	28	3	887
18	656 Insurance - Vehicle	7	7	8	12	6	8	10	2	2	3	2	0	66
19	657 Insurance - General Liability	44	44	45	53	41	45	49	5	5	5	5	0	340
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	0	0	0	0	0	42
21	659 Insurance - Other	16	16	17	23	14	17	20	3	3	4	3	0	137
22	660 Advertising Expense	1	1	1	2	0	1	1	1	0	1	1	0	8
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	3	3	4	8	2,170	322	116	68	67	68	67	65	2,960
26	675 Miscellaneous Expense	109	35	43	94	18	44	67	611	623	591	586	560	3,382
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,609</b>	<b>4,659</b>	<b>4,252</b>	<b>5,374</b>	<b>6,774</b>	<b>5,125</b>	<b>6,334</b>	<b>4,472</b>	<b>4,457</b>	<b>4,396</b>	<b>4,298</b>	<b>4,983</b>	<b>60,732</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

Schedule: B-5  
 Page: 4 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Budgeted Annual	
1	601 Salaries & Wages - Employees	881	905	949	1,222	810	953	1,078	873	867	898	872	729	11,035	
2	603 Salaries & Wages - Officers, Exec.	13	14	18	38	7	18	27	12	11	14	12	1	185	
3	604 Employee Pensions & Benefits	127	157	94	209	138	140	190	262	258	265	260	235	2,335	
4	610 Purchased Water	4,304	2,836	2,882	3,486	2,709	3,477	3,042	2,587	2,639	2,507	2,477	2,310	35,256	
5	615 Purchased Power	36	41	51	109	21	51	78	(1)	(2)	5	(1)	(31)	358	
6	616 Fuel for Purchased Power	1	1	2	4	1	2	3	1	1	1	1	0	17	
7	618 Chemicals	12	14	17	37	7	17	26	21	20	22	20	10	224	
8	620 Materials & Supplies	9	11	13	34	5	13	39	89	91	86	85	77	554	
9	631 Contractual Services - Engineering	71	71	72	75	70	72	73	8	8	7	7	5	538	
10	632 Contractual Services - Accounting	44	125	90	125	42	91	107	41	42	41	37	19	803	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,254	1,256	
12	634 Contractual Services - Mgmt. Fees	348	381	377	480	347	411	290	68	66	79	68	7	2,922	
13	635 Contractual Services - Testing	65	386	300	106	12	74	89	95	97	95	92	75	1,488	
14	636 Contractual Services - Other	81	95	102	277	987	101	1,811	79	76	88	77	20	3,794	
15	641 Rental of Building/Real Prop.	13	15	18	39	7	18	28	12	12	14	12	1	189	
16	642 Rental of Equipment	1	1	1	3	1	1	2	1	1	1	1	0	14	
17	650 Transportation Expenses	211	202	208	186	21	60	78	34	33	40	34	4	1,111	
18	656 Insurance - Vehicle	7	8	8	14	6	8	11	3	3	3	3	0	74	
19	657 Insurance - General Liability	48	48	49	59	44	49	54	6	5	7	6	1	376	
20	658 Insurance - Workman's Comp.	7	7	7	7	7	7	7	0	0	0	0	0	49	
21	659 Insurance - Other	17	17	18	25	15	18	21	4	4	5	4	0	149	
22	660 Advertising Expense	1	1	1	2	0	1	1	1	1	1	1	0	10	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	3	4	4	10	1,359	204	76	44	44	44	44	41	1,877	
26	675 Miscellaneous Expense	131	43	52	113	22	53	81	739	753	714	708	677	4,087	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>6,431</b>	<b>5,382</b>	<b>5,335</b>	<b>6,659</b>	<b>6,638</b>	<b>5,841</b>	<b>7,214</b>	<b>4,978</b>	<b>5,029</b>	<b>4,938</b>	<b>4,820</b>	<b>5,435</b>	<b>68,701</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer  
 SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED SEWER O & M

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005, 2006, 2007  
 Historical [ X ] Projected [ X ]

Schedule: B-6  
 Page: 1 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	11,540	0	11,540	8,560	(2,980)	36	8,596	7,175	(1,421)	37	7,213
2	703 Salaries & Wages - Officers, Exec.	147	0	147	144	(3)	0	144	69	(75)	0	69
3	704 Employee Pensions & Benefits	3,206	0	3,206	3,037	(170)	0	3,037	3,759	722	0	3,759
4	710 Purchased Sewage Treatment	471	0	471	563	92	0	563	680	117	0	680
5	711 Sludge Removal Expense	9,967	0	9,967	12,385	2,418	0	12,385	14,794	2,409	0	14,794
6	715 Purchased Power	4,744	0	4,744	4,703	(41)	0	4,703	5,430	727	0	5,430
7	716 Fuel for Power Production	4	0	4	966	962	0	966	1,167	201	0	1,167
8	718 Chemicals	1,976	0	1,976	1,635	(341)	0	1,635	1,783	148	0	1,783
9	720 Materials & Supplies	305	0	305	949	644	0	949	1,116	167	0	1,116
10	731 Contractual Services - Engineering	65	0	65	176	111	0	176	208	31	0	208
11	732 Contractual Services - Accounting	1,062	0	1,062	445	(616)	0	445	455	10	0	455
12	733 Contractual Services - Legal	19	140	159	658	499	0	658	795	137	0	795
13	734 Contractual Services - Mgmt. Fees	3,602	0	3,602	1,677	(1,926)	0	1,677	1,917	240	0	1,917
14	735 Contractual Services - Testing	1,033	0	1,033	990	(43)	0	990	1,015	25	0	1,015
15	736 Contractual Services - Other	9,056	0	9,056	12,030	2,974	0	12,030	12,127	97	888	13,015
16	741 Rental of Building/Real Prop.	89	0	89	50	(39)	0	50	60	10	0	60
17	742 Rental of Equipment	42	0	42	270	228	0	270	326	56	0	326
18	750 Transportation Expenses	1,461	97	1,558	410	(1,148)	0	410	533	123	0	533
19	756 Insurance - Vehicle	91	0	91	53	(38)	0	53	61	8	0	61
20	757 Insurance - General Liability	175	0	175	262	87	0	262	282	20	0	282
21	758 Insurance - Workman's Comp.	135	0	135	66	(70)	0	66	70	5	0	70
22	759 Insurance - Other	130	0	130	70	(60)	0	70	77	7	0	77
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	2,040	2,040
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	509	509	530	21	0	530	388	(142)	0	388
27	775 Miscellaneous Expense	99	200	299	2,749	2,450	3	2,752	3,322	570	(80)	3,242
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>49,420</b>	<b>946</b>	<b>50,366</b>	<b>53,379</b>	<b>3,012</b>	<b>39</b>	<b>53,418</b>	<b>57,611</b>	<b>4,193</b>	<b>2,886</b>	<b>60,496</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 2 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	1,173	958	1,326	877	1,826	1,194	334	806	702	586	613	1,144	11,540	
2	703 Salaries & Wages - Officers, Exec.	0	18	29	22	21	23	20	17	24	20	22	(69)	147	
3	704 Employee Pensions & Benefits	151	165	239	195	203	299	278	435	481	292	379	90	3,206	
4	710 Purchased Sewage Treatment	0	0	104	37	27	54	34	0	67	31	49	68	471	
5	711 Sludge Removal Expense	0	511	2,003	1,103	569	939	745	516	655	1,120	1,151	655	9,967	
6	715 Purchased Power	284	214	385	413	399	412	377	341	484	500	473	461	4,744	
7	716 Fuel for Power Production	0	0	1	0	0	0	0	0	1	0	0	1	4	
8	718 Chemicals	0	0	324	163	96	196	139	51	302	267	166	271	1,976	
9	720 Materials & Supplies	0	0	20	7	5	11	7	67	81	6	10	91	305	
10	731 Contractual Services - Engineering	0	0	2	1	1	1	1	0	1	57	1	1	65	
11	732 Contractual Services - Accounting	0	19	47	29	26	300	213	63	138	60	76	89	1,062	
12	733 Contractual Services - Legal	0	0	4	1	1	2	1	0	3	1	2	3	19	
13	734 Contractual Services - Mgmt. Fees	0	183	422	300	328	341	293	298	284	322	422	409	3,602	
14	735 Contractual Services - Testing	183	0	169	15	138	86	37	64	91	77	147	28	1,033	
15	736 Contractual Services - Other	370	1,074	789	1,450	937	1,317	396	351	553	650	614	554	9,056	
16	741 Rental of Building/Real Prop.	0	0	20	7	5	10	6	0	13	6	9	13	89	
17	742 Rental of Equipment	0	0	9	3	2	5	3	0	6	3	4	6	42	
18	750 Transportation Expenses	0	87	162	118	121	130	145	108	173	144	164	110	1,461	
19	756 Insurance - Vehicle	0	7	10	8	8	9	8	7	9	8	8	9	91	
20	757 Insurance - General Liability	0	14	20	16	16	17	15	13	17	15	16	17	175	
21	758 Insurance - Workman's Comp.	0	11	15	13	12	13	11	10	13	11	12	13	135	
22	759 Insurance - Other	0	10	14	12	11	12	11	10	13	11	12	13	130	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	12	0	18	6	5	9	6	7	11	5	8	12	99	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>2,173</b>	<b>3,271</b>	<b>6,131</b>	<b>4,797</b>	<b>4,757</b>	<b>5,381</b>	<b>3,081</b>	<b>3,164</b>	<b>4,123</b>	<b>4,194</b>	<b>4,360</b>	<b>3,988</b>	<b>49,420</b>	



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2006  
 Historical [ ] Projected [ X ]

Schedule: B-6  
 Page: 3 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual	
1	701 Salaries & Wages - Employees	427	598	1,719	756	749	800	633	619	566	608	593	491	8,560	
2	703 Salaries & Wages - Officers, Exec.	22	22	(16)	29	20	23	26	4	4	5	4	0	144	
3	704 Employee Pensions & Benefits	265	300	38	392	337	347	389	200	196	202	198	173	3,037	
4	710 Purchased Sewage Treatment	40	42	52	111	23	53	79	39	37	45	38	4	563	
5	711 Sludge Removal Expense	1,616	104	2,272	1,211	570	1,446	1,322	797	812	776	763	694	12,385	
6	715 Purchased Power	392	380	443	540	357	415	384	375	382	369	360	306	4,703	
7	716 Fuel for Power Production	68	73	89	190	40	90	136	66	64	77	66	7	966	
8	718 Chemicals	262	204	109	194	159	116	215	74	76	79	78	71	1,635	
9	720 Materials & Supplies	45	83	386	2	0	1	136	61	63	58	58	57	949	
10	731 Contractual Services - Engineering	11	11	14	30	6	14	21	15	15	17	15	6	176	
11	732 Contractual Services - Accounting	22	90	54	56	26	54	55	20	20	17	17	15	445	
12	733 Contractual Services - Legal	46	49	60	129	27	61	93	45	44	52	45	5	658	
13	734 Contractual Services - Mgmt. Fees	231	250	236	250	246	261	137	16	15	18	15	2	1,677	
14	735 Contractual Services - Testing	203	8	74	85	68	74	79	82	84	80	79	73	990	
15	736 Contractual Services - Other	484	484	3,684	827	556	1,115	1,048	784	803	750	749	746	12,030	
16	741 Rental of Building/Real Prop.	4	4	5	10	2	5	7	3	3	4	3	0	50	
17	742 Rental of Equipment	19	20	25	53	11	25	38	19	18	21	18	2	270	
18	750 Transportation Expenses	120	110	109	55	1	8	2	1	1	1	1	0	410	
19	756 Insurance - Vehicle	5	5	6	9	4	6	8	2	2	3	2	0	53	
20	757 Insurance - General Liability	36	36	36	39	35	36	37	2	2	2	2	0	262	
21	758 Insurance - Workman's Comp.	8	8	8	11	7	8	9	2	2	2	2	0	66	
22	759 Insurance - Other	10	10	10	10	10	10	10	0	0	0	0	0	70	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	7	7	9	19	4	9	13	98	92	94	93	87	530	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	561	574	538	538	538	2,749	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>4,339</b>	<b>2,899</b>	<b>9,422</b>	<b>5,008</b>	<b>3,261</b>	<b>4,977</b>	<b>4,879</b>	<b>3,884</b>	<b>3,876</b>	<b>3,818</b>	<b>3,737</b>	<b>3,279</b>	<b>53,379</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2007  
 Historical [ ] Projected [ X ]

Schedule: B-6  
 Page: 4 of 4  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	701 Salaries & Wages - Employees	578	585	611	773	533	613	687	575	571	592	575	481	7,175
2	703 Salaries & Wages - Officers, Exec.	5	5	6	14	3	6	10	5	5	6	5	1	69
3	704 Employee Pensions & Benefits	327	366	73	473	406	419	467	253	249	256	251	221	3,759
4	710 Purchased Sewage Treatment	48	51	63	134	28	64	96	47	45	54	46	5	680
5	711 Sludge Removal Expense	1,928	125	2,713	1,449	681	1,727	1,579	952	970	928	913	829	14,794
6	715 Purchased Power	453	438	512	627	411	479	448	432	440	426	414	350	5,430
7	716 Fuel for Power Production	82	88	107	230	48	109	165	80	77	93	80	8	1,167
8	718 Chemicals	284	223	119	212	172	127	234	80	84	86	85	77	1,783
9	720 Materials & Supplies	52	98	454	3	1	1	160	72	73	68	68	67	1,116
10	731 Contractual Services - Engineering	13	14	17	36	8	17	26	18	17	20	17	6	208
11	732 Contractual Services - Accounting	22	91	55	58	26	56	57	20	21	17	17	15	455
12	733 Contractual Services - Legal	56	60	73	156	33	74	112	55	53	63	54	6	795
13	734 Contractual Services - Mgmt. Fees	262	285	269	286	280	298	158	19	18	22	19	2	1,917
14	735 Contractual Services - Testing	205	10	76	89	69	76	82	85	87	82	81	73	1,015
15	736 Contractual Services - Other	487	488	3,712	835	562	1,125	1,057	791	810	756	755	751	12,127
16	741 Rental of Building/Real Prop.	4	5	6	12	3	6	9	4	4	5	4	0	60
17	742 Rental of Equipment	23	24	30	64	13	30	46	22	22	26	22	2	326
18	750 Transportation Expenses	156	144	141	72	1	10	3	1	1	2	1	0	533
19	756 Insurance - Vehicle	7	6	7	11	5	7	8	3	3	3	3	0	61
20	757 Insurance - General Liability	39	38	39	42	37	39	40	2	2	2	2	0	282
21	758 Insurance - Workman's Comp.	8	8	9	12	7	9	10	2	2	2	2	0	70
22	759 Insurance - Other	11	11	11	11	11	11	11	0	0	0	0	0	77
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	8	9	11	23	5	11	16	65	62	63	62	55	388
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	678	694	650	650	650	3,322
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>5,059</b>	<b>3,171</b>	<b>9,112</b>	<b>5,620</b>	<b>3,342</b>	<b>5,313</b>	<b>5,480</b>	<b>4,262</b>	<b>4,307</b>	<b>4,221</b>	<b>4,125</b>	<b>3,600</b>	<b>57,611</b>

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Holiday Haven

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	4,941	3,401	(1,540)	-31.16%
2	603	Salaries & Wages - Officers, Exec.	0	224	224	-
3	604	Employee Pensions & Benefits	1,613	974	(639)	-39.60%
4	610	Purchased Water	22,103	28,974	6,871	31.09%
5	615	Purchased Power	54	321	267	494.00%
6	616	Fuel for Power Production	0	10	10	-
7	618	Chemicals	0	283	283	-
8	620	Materials & Supplies	5,465	178	(5,287)	-96.75%
9	631	Contractual Services - Engineering	0	289	289	-
10	632	Contractual Services - Accounting	65	1,166	1,101	1693.69%
11	633	Contractual Services - Legal	163	157	(6)	-3.87%
12	634	Contractual Services - Mgmt. Fees	0	4,008	4,008	-
13	635	Contractual Services - Testing	426	1,194	768	180.17%
14	636	Contractual Services - Other	2,096	1,395	(701)	-33.46%
15	641	Rental of Building/Real Prop.	110	114	4	3.67%
16	642	Rental of Equipment	7	8	1	17.51%
17	650	Transportation Expenses	1,860	1,794	(66)	-3.54%
18	656	Insurance - Vehicle	58	116	58	99.97%
19	657	Insurance - General Liability	124	218	94	75.71%
20	658	Insurance - Workman's Comp.	71	121	50	70.42%
21	659	Insurance - Other	16	160	144	898.02%
22	660	Advertising Expense	36	616	580	1610.57%
23	666	Reg. Comm. Exp. - Rate Case Amort.	426	0	(426)	-100.00%
24	667	Reg. Comm. Exp. - Other	124	0	(124)	-100.00%
25	670	Bad Debt Expense	199	2,396	2,197	1104.18%
26	675	Miscellaneous Expense	1,235	665	(570)	-46.17%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>41,192</u>	<u>48,782</u>	<u>7,590</u>	<u>18.42%</u>
28	Total Customers (ERCs)		120.5	121.0	0.5	0.41%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>10.76%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

Holiday Haven

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

## Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	11,580	11,540	(40)	-0.35%
2	703	Salaries & Wages - Officers, Exec.	0	147	147	-
3	704	Employee Pensions & Benefits	3,797	3,206	(591)	-15.56%
4	710	Purchased Sewage Treatment	0	471	471	-
5	711	Sludge Removal Expense	4,460	9,967	5,507	123.48%
6	715	Purchased Power	2,858	4,744	1,886	65.98%
7	716	Fuel for Power Production	0	4	4	-
8	718	Chemicals	1,845	1,976	131	7.12%
9	720	Materials & Supplies	5,115	305	(4,810)	-94.03%
10	731	Contractual Services - Engineering	22	65	43	195.97%
11	732	Contractual Services - Accounting	55	1,062	1,007	1830.30%
12	733	Contractual Services - Legal	139	159	20	14.57%
13	734	Contractual Services - Mgmt. Fees	0	3,602	3,602	-
14	735	Contractual Services - Testing	1,752	1,033	(719)	-41.07%
15	736	Contractual Services - Other	4,196	9,056	4,860	115.83%
16	741	Rental of Building/Real Prop.	94	89	(5)	-5.02%
17	742	Rental of Equipment	6	42	36	597.81%
18	750	Transportation Expenses	1,517	1,558	41	2.70%
19	756	Insurance - Vehicle	50	91	41	82.52%
20	757	Insurance - General Liability	105	175	70	66.62%
21	758	Insurance - Workman's Comp.	136	135	(1)	-0.53%
22	759	Insurance - Other	13	130	117	897.61%
23	760	Advertising Expense	31	0	(31)	-99.79%
24	766	Reg. Comm. Exp. - Rate Case Amort.	363	0	(363)	-100.00%
25	767	Reg. Comm. Exp. - Other	106	0	(106)	-100.00%
26	770	Bad Debt Expense	169	509	340	201.33%
27	775	Miscellaneous Expense	3,601	299	(3,302)	-91.70%
28		<b>TOTAL SEWER O &amp; M EXPENSES</b>	<u>42,010</u>	<u>50,366</u>	<u>8,356</u>	<u>19.89%</u>
29		Total Customers (ERCs)	100	108	8	7.75%
30		Consumer Price Index - U				<u>10.31%</u>
31		Growth Plus Inflation				<u>18.85%</u>

Supporting Schedules: B-6, F-8

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

## Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line	(1)	(2)	
No.	Acct No.	Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

**Contractual Services****Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

Schedule: B-9  
 Page: 1 of 1  
 Preparer: Jack Schreyer

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	3,372	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,013	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	3,050	Corporate services and sundry charges
12	28433CLEAN-N-GREEN LANDSCAPING	Oth-T&D-Maint	4,050	Oth-T&D-Maint
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Schedule: B-10  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [ ] or Commission Hearing [ X ]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b Prior Unamortized Rate Case Expense	0	0.489%	0	0.442%	0
c Subtotal Prior Cases	0		0		0
d					
e					
f					
g Current rate Case Expense	1,845,725	0.489%	9,025	0.442%	8,161
h					
i Total Projected Rate Case Expense	1,845,725		9,025		8,161
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>2,256</u>		<u>2,040</u>

m Method of Allocation Between Systems:  
 (Provide Calculation)  
 Note: Allocation is by ERCs of the sytems in this rate case filing.



**Analysis of Major Maintenance Projects**

**Florida Public Service Commission**

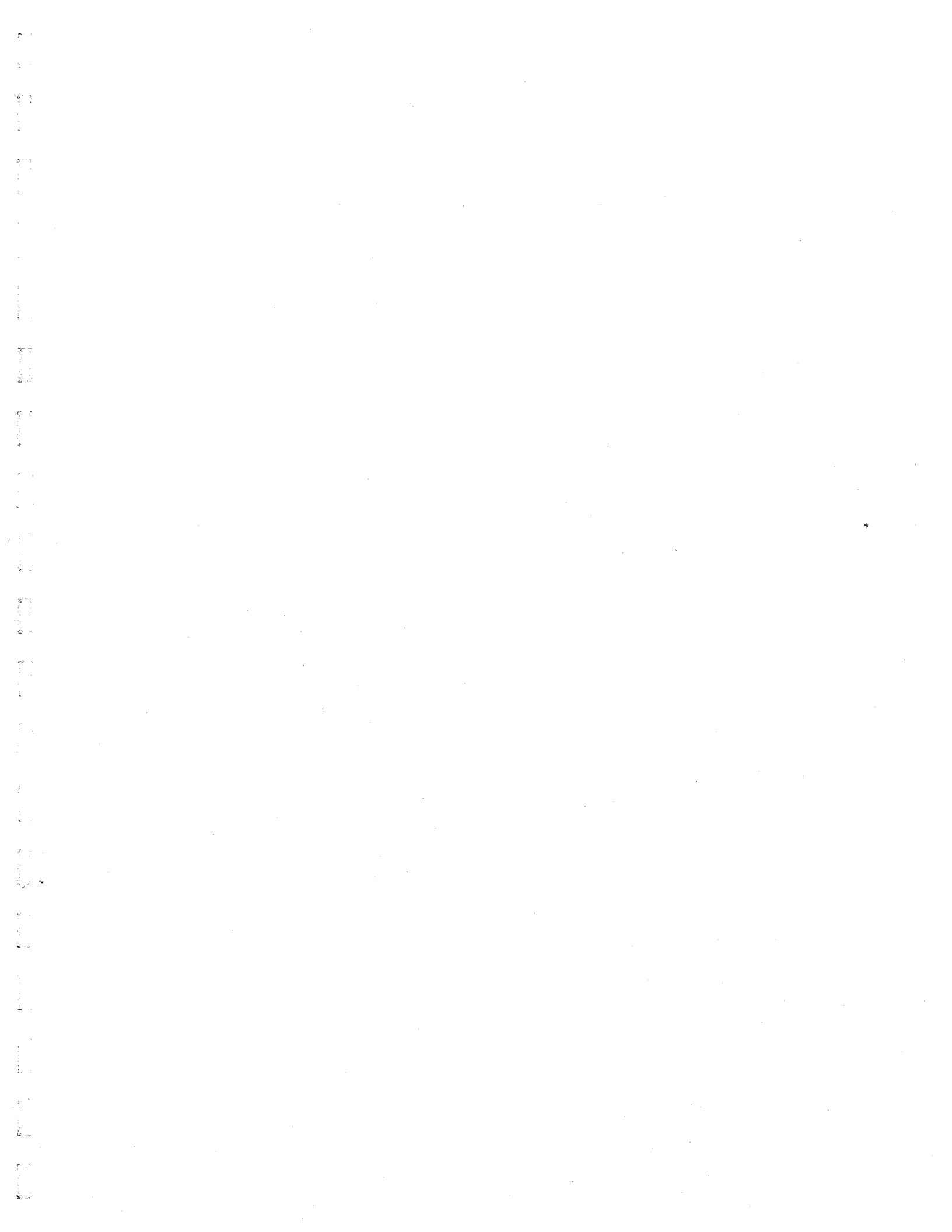
**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

Schedule: B-11  
 Page: 1 of 1  
 Preparer: Jack Schreyer

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

Line No.	(1) Date	(2) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	







**Holiday Haven  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: C-2  
 Page: 3 of 3  
 Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7)	(8) Supporting Schedules
		12/31/06 Adjusted	2007	Water Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007	Sewer Adjustments	12/31/07 Adjusted				
1	Taxable Operating Income before Interest	(31,778)	(12,289)		(44,067)	(28,021)	(8,084)		(36,105)				B-1, B-2
2	Less: Interest Charges	(548)	(189)		(737)	(10,594)	(230)		(10,824)				C-3
3	Taxable Income	(32,326)	(12,478)		(44,804)	(38,615)	(8,314)		(46,929)				
4	Schedule M Adjustments												
5	Permanent Differences	0	0		0	0	0		0		0		C-4
6	Timing Differences	218	0		218	5,133	0		5,133		5,133		C-5
7	Total Schedule M Adjustments	218	0		218	5,133	0		5,133		5,133		
8	Taxable Income Before State Taxes	(32,544)	(12,478)		(45,022)	(43,748)	(8,314)		(52,062)				
9	State Tax Rate	5.5%	5.5%		5.5%	5.5%	5.5%		5.5%		5.5%		
10													
11													
12	State Income Taxes	(1,790)	(686)		(2,476)	(2,406)	(457)		(2,863)				
13	Federal Taxable Income	(30,536)	(11,792)		(42,328)	(36,209)	(7,857)		(44,066)				
14	Federal Tax Rate	35.0%	35.0%		35.0%	35.0%	35.0%		35.0%		35.0%		
15	Federal Income Taxes	(10,688)	(4,127)		(14,815)	(12,673)	(2,750)		(15,423)				
16	Less: Investment Tax Credit Realized This Year	0	0		0	0	0		0		0		C-7
17	Current Federal Income Taxes	(10,688)	(4,127)		(14,815)	(12,673)	(2,750)		(15,423)				
18	Summary:												
19	Current State Income Tax	(1,790)	(686)		(2,476)	(2,406)	(457)		(2,863)				
20	Current Federal Income Tax	(10,688)	(4,127)		(14,815)	(12,673)	(2,750)		(15,423)				
21	Total Current Income Tax Expense (To C-1)	(12,477)	(4,813)		(17,291)	(15,079)	(3,207)		(18,286)				

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/05  
 Historical [ X ] Projected [ ]

Schedule: C-3  
 Page: 1 of 3  
 Preparer: Jack Schreyer

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

Line No.	(1) Description	(3) Water		(4) 2005 Adjusted	Note*	(6) Sewer		(7) 2005 Adjusted	(8) Supporting Schedules
		(2) 2005 Per Books	2005 Adjustments			2005 Per Books	2005 Adjustments		
1	Interest on Long-Term Debt	0	307	307	Note*	0	10,515	10,515	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	0	0		0	110	110	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	307	307		0	10,625	10,625	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
		Water					Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	17,741		444,322	
Weighted Cost of Long Term Debt (D-1)	1.73%	307	2.37%	10,515
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		307		10,515

## Book/Tax Differences - Permanent

## Florida Public Service Commission

Holiday Haven

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
<b>WATER</b>				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
<b>SEWER</b>				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>



## Deferred Income Tax Expense

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Schedule: C-5  
 Page: 1 of 3  
 Preparer: Jack Schreyer

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
				Water 2005	12/31/05 Adjusted		Sewer 2005	12/31/05 Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization		0	557	557	2,696	23,723	26,419	
2	Book Depreciation & Amortization		0	442	442	0	23,723	23,723	B-13,14
3	Difference		0	115	115	2,696	0	2,696	
4	Other Timing Differences (Itemize):								
5	Bad Debt		0	172	172	4,055	0	4,055	
6	Regulatory Assets		0	155	155	3,638	0	3,638	
7	All Other		0	0	0	0	0	0	
8	Total Timing Differences (To C-2)		0	556	556	13,085	0	13,085	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		0	31	31	720	0	720	
11	Timing Differences for Federal Taxes		0	526	526	12,366	0	12,366	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		0	184	184	4,328	0	4,328	
14	Total Deferred Taxes (to C-1)		0	215	215	5,048	0	5,048	

Recap Schedules: C-1, C-2

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Holiday Haven

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

		(1)	(2)	(3)	(4)
		Account No. 28305 Deferred <b>Federal</b> Tax Liability			
Line		Beginning	Current	Ending	
No.	Year	Balance	Year	Balance	
			Change		
<b>WATER</b>					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	1,191	1,191	
4	2006	1,191	291	1,482	
5	2007	1,482	291	1,772	
<b>SEWER</b>					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	1,050	1,050	
9	2006	1,050	256	1,307	
10	2007	1,307	256	1,563	

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

Schedule: C-7  
 Page: 1 of 4  
 Preparer: Jack Schreyer

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

Line No.	(1) Year	3% ITC					4% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		(2) Beginning Balance	(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(7) Ending Balance	(8) Beginning Balance	(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.
1	NONE						NONE					

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/05

Schedule: C-7  
 Page: 2 of 4  
 Preparer: Jack Schreyer

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

Line No.	(1) Year	8% ITC					(7) Ending Balance	10% ITC					(13) Ending Balance
		(2) Beginning Balance	Amount Realized		Amortization			(8) Beginning Balance	Amount Realized		Amortization		
			(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.			(9) Current Year	(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.	
1	NONE						NONE						

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Holiday Haven**

Schedule: C-7

**Docket No. 060368-WS**

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

---

**NONE**

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

Schedule: C-7  
Page: 4 of 4  
Preparer: Jack Schreyer

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

---

**NONE**

**Parent's Debt Information**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007

Schedule: C-8  
 Page: 1 of 1  
 Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
<b>2005</b>						
1	-					
2	-					
<b>2006</b>						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
<b>2007</b>						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

**Income Tax Returns**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

Schedule: C-9  
Page: 1 of 1  
Preparer: Jack Schreyer

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

---

Federal and State Income Tax Returns are available at the company's office location at  
762 West Lancaster Ave, Bryn Mawr, PA 19010



Miscellaneous Tax Information

Florida Public Service Commission

Holiday Haven  
Docket No. 060368-WS  
Test Year Ending 12/31/05

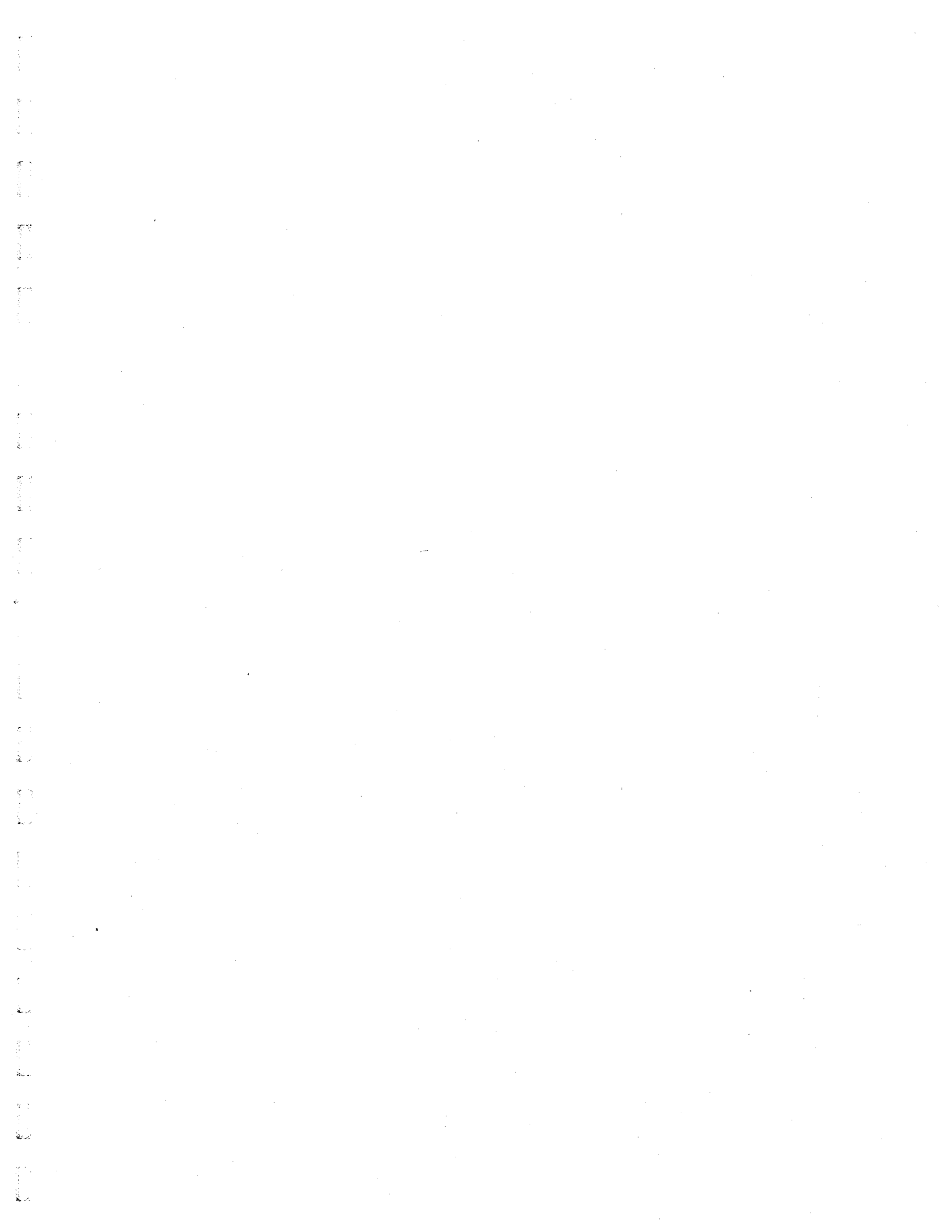
Schedule: C-10  
Page: 1 of 1  
Preparer: Jack Schreyer

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

---

- |     |   |            |
|-----|---|------------|
| (1) | What tax years are open with the Internal Revenue Service?                      | 2004, 2005 |
| (2) | Is the treatment of customer deposits at issue with the IRS?                    | No         |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No         |
| (4) | Is the treatment of unbilled revenue at issue with the IRS?                     | No         |







**Holiday Haven  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Holiday Haven****Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.  
If a year-end basis is used submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	5,112	28.82%	6.00%	1.73%	307 D-2
2	Short-Term Debt	0	0.00%		0.00%	0 D-2
3	Preferred Stock	0	0.00%		0.00%	0 D-2
4	Common Stock	7,669	43.23%	10.12%	4.37%	776 D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
6	Accumulated Deferred Income Taxes	4,960	27.96%	0.00%	0.00%	0 D-2
7	Total	<u>17,741</u>	<u>100.00%</u>		<u>6.10%</u>	<u>1,083</u>
<b>SEWER</b>						
8	Long-Term Debt	175,245	39.44%	6.00%	2.37%	10,515 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	262,867	59.16%	10.12%	5.99%	26,602 D-2
12	Customer Deposits	1,836	0.41%	6.00%	0.02%	110 D-2
13	Accumulated Deferred Income Taxes	4,374	0.98%	0.00%	0.00%	0 D-2
14	Total	<u>444,322</u>	<u>100.00%</u>		<u>8.38%</u>	<u>37,227</u>

**Schedule of Requested Cost of Capital**

13 Month Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	10,034	31.68%	6.00%	1.90%	602	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	15,051	47.53%	10.12%	4.81%	1,523	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	6,584	20.79%	0.00%	0.00%	0	D-2
7	Total	<u>31,670</u>	<u>100.00%</u>		<u>6.71%</u>	<u>2,125</u>	
<b>SEWER</b>							
8	Long-Term Debt	174,147	39.31%	6.00%	2.36%	10,449	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	261,221	58.96%	10.12%	5.97%	26,436	D-2
12	Customer Deposits	1,836	0.41%	6.00%	0.02%	110	D-2
13	Accumulated Deferred Income Taxes	5,807	1.31%	0.00%	0.00%	0	D-2
14	Total	<u>443,011</u>	<u>100.00%</u>		<u>8.35%</u>	<u>36,995</u>	



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Holiday Haven****Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [ ] Projected [X]

**Florida Public Service Commission**

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	13,846	32.51%	6.00%	1.95%	831	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	20,769	48.76%	10.12%	4.93%	2,102	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6	Accumulated Deferred Income Taxes	7,981	18.74%	0.00%	0.00%	0	D-2
7	Total	<u>42,596</u>	<u>100.00%</u>		<u>6.88%</u>	<u>2,933</u>	
<b>SEWER</b>							
8	Long-Term Debt	177,542	39.22%	6.00%	2.35%	10,653	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	266,313	58.82%	10.12%	5.95%	26,951	D-2
12	Customer Deposits	1,836	0.41%	6.00%	0.02%	110	D-2
13	Accumulated Deferred Income Taxes	7,038	1.55%	0.00%	0.00%	0	D-2
14	Total	<u>452,729</u>	<u>100.00%</u>		<u>8.33%</u>	<u>37,714</u>	

## Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)			
<b>Water</b>							
1	Long-Term Debt	0			5,112	5,112	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	12,781			(5,112)	7,669	
5	Customer Deposits	0				0	D-7
6	Accumulated Deferred Income Taxes	4,960				4,960	
7	Total	<u>17,741</u>			<u>0</u>	<u>17,741</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	0			175,245	175,245	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	438,112			(175,245)	262,867	
12	Customer Deposits	1,836				1,836	
13	Accumulated Deferred Income Taxes	4,374				4,374	
14	Total	<u>444,322</u>			<u>0</u>	<u>444,322</u>	A-2

\* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

13 Month Average Balance

**Holiday Haven****Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No. Class of Capital	(1)	(2)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
<b>Water</b>							
1 Long-Term Debt		10,034				10,034	D-5
2 Short-Term Debt		0				0	D-4
3 Preferred Stock		0				0	D-3
4 Common Stock		15,051				15,051	
5 Customer Deposits		0				0	D-7
6 Accumulated Deferred Income Taxes		6,584				6,584	
7 Total		<u>31,670</u>			<u>0</u>	<u>31,670</u>	A-1
<b>Sewer</b>							
8 Long-Term Debt		174,147				174,147	D-5
9 Short-Term Debt		0				0	D-4
10 Preferred Stock		0				0	D-3
11 Common Stock		261,221				261,221	
12 Customer Deposits		1,836				1,836	D-7
13 Accumulated Deferred Income Taxes		5,807				5,807	
14 Total		<u>443,011</u>			<u>0</u>	<u>443,011</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)			
<b>Water</b>							
1	Long-Term Debt	13,846				13,846	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	20,769				20,769	
5	Customer Deposits	0				0	D-7
6	Accumulated Deferred Income Taxes	7,981				7,981	
7	<b>Total</b>	<u>42,596</u>			<u>0</u>	<u>42,596</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	177,542				177,542	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	266,313				266,313	
12	Customer Deposits	1,836				1,836	D-7
13	Accumulated Deferred Income Taxes	7,038				7,038	
14	<b>Total</b>	<u>452,729</u>			<u>0</u>	<u>452,729</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1



**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: D-4

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

Explanation: Provide the following information on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	<b>There is no Short Term Debt for this subsidiary nor its parent</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

**Cost of Long-Term Debt**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006, 2007  
 Utility [ X ] or Parent [ ]

**Florida Public Service Commission**

Schedule: D-5  
 Page: 1 of 2  
 Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	namortized Dis (Premium) Issuing Exp. Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost ((8)+(9)+(10))	Effective Cost Rate ((4)-(6)-(7))
1	All Long Term Debt is issued and held by the parent											

Cost of Long-Term Debt

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007  
 Utility [ ] or Parent [ X ]

Florida Public Service Commission

Schedule: D-5  
 Page: 2 of 2  
 Preparer: Jack Schreyer

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year.  
 Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Prem) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/ (4)-(6)-(7))
<b>2005</b>												
1	-	-	-	-	-	-	-	-	-	-	-	
2	-	-	-	-	-	-	-	-	-	-	-	
<b>2006</b>												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	<u>4,731,000</u>	-	-	-	-	-	-	-	
<b>2007</b>												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	<u>20,501,000</u>	-	-	-	-	-	-	-	



**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility [ X ] or Parent [ ]

Schedule: D-6

Page: 1 of 2

Preparer: <name>

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Interest Total Cost ((8)+(9)+(10))	Effective Cost Rate ((12)/(13))

1 All Long Term Debt is issued and held by the parent



## Schedule of Customer Deposits

## Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/05

Schedule: D-7  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Utility [ X ] or Parent [ ]

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	1,603	56	0	1,659
2	Feb-05	1,659	158	(106)	1,711
3	Mar-05	1,711	112	(112)	1,711
4	Apr-05	1,711	0	0	1,711
5	May-05	1,711	112	0	1,823
6	Jun-05	1,823	102	(112)	1,813
7	Jul-05	1,813	168	(56)	1,925
8	Aug-05	1,925	0	0	1,925
9	Sep-05	1,925	56	0	1,981
10	Oct-05	1,981	56	(224)	1,813
11	Nov-05	1,813	0	0	1,813
12	Dec-05	1,813	443	(112)	2,144
13	<b>Average</b>				<u>1,836</u>
14		<b>Water</b> Allocated at		0%	<u>0</u>
15		<b>Sewer</b> Allocated at		100%	<u>1,836</u>



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## Holiday Haven RATES SCHEDULES

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## Rate Schedule - Water

## Florida Public Service Commission

Holiday Haven  
Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007  
Water [ X ] or Sewer [ ]

Schedule: E-1w  
Page: 1 of 1  
Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.03
3	3/4"	15.11	15.25		15.56	24.62	49.54
4	1"	25.19	25.43		25.94	41.05	82.57
5	1-1/2"	50.38	50.86		51.89	82.12	165.15
6	2"	80.63	81.40		83.04	131.42	264.24
7	3"	161.23	162.77		166.05	262.79	528.48
8	4"	251.93	254.33		259.46	410.61	825.74
9	6"	503.87	508.67		518.93	821.24	1,651.49
10	8"	806.20	813.88		830.30	1,314.01	2,642.38
11	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.42
12	Gallonage charge, Block 1	4.49	4.53		4.62	7.31	7.81
13	Block 2	-	-		-	-	9.76
14	Block 3	-	-		-	-	-
15	<b>Commerical</b>						
16	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.03
17	3/4"	15.11	15.25		15.56	24.62	49.54
18	1"	25.19	25.43		25.94	41.05	82.57
19	1-1/2"	50.38	50.86		51.89	82.12	165.15
20	2"	80.63	81.40		83.04	131.42	264.24
21	3"	161.23	162.77		166.05	262.79	528.48
22	4"	251.93	254.33		259.46	410.61	825.74
23	6"	503.87	508.67		518.93	821.24	1,651.49
24	8"	806.20	813.88		830.30	1,314.01	2,642.38
25	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.42
26	Gallonage charge	4.49	4.53		4.62	7.31	7.81
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.03
29	3/4"	15.11	15.25		15.56	24.62	49.54
30	1"	25.19	25.43		25.94	41.05	82.57
31	1-1/2"	50.38	50.86		51.89	82.12	165.15
32	2"	80.63	81.40		83.04	131.42	264.24
33	3"	161.23	162.77		166.05	262.79	528.48
34	4"	251.93	254.33		259.46	410.61	825.74
35	6"	503.87	508.67		518.93	821.24	1,651.49
36	8"	806.20	813.88		830.30	1,314.01	2,642.38
37	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.42
38	Gallonage charge	4.49	4.53		4.62	7.31	7.81
39	<b>Fire Protection</b>						
40	2"	6.73	6.79		6.93	10.97	66.06
41	3"	13.43	13.56		13.83	21.89	132.12
42	4"	21.00	21.20		21.63	34.23	206.44
43	6"	41.98	42.38		43.23	68.41	412.87
44	8"	67.19	67.83		69.20	109.51	660.60
45	10"	96.58	97.50		99.47	157.42	949.61

## Rate Schedule - Sewer

## Florida Public Service Commission

Holiday Haven  
Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007  
Water [ ] or Sewer [ X ]

Schedule: E-1s  
Page: 1 of 1  
Preparer: Jack Schreyer

Explanation: Provide a schedule of present rates and proposed rates.

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	16.12	16.28		16.43	40.83	59.22
3	3/4"	16.12	16.28		16.43	40.83	88.82
4	1"	16.12	16.28		16.43	40.83	148.04
5	1-1/2"	16.12	16.28		16.43	40.83	296.08
6	2"	16.12	16.28		16.43	40.83	473.73
7	3"	16.12	16.28		16.43	40.83	947.46
8	4"	16.12	16.28		16.43	40.83	1,480.41
9	6"	16.12	16.28		16.43	40.83	2,960.82
10	8"	16.12	16.28		16.43	40.83	4,737.31
11	10"	16.12	16.28		16.43	40.83	6,809.88
12	Gallonge cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	8.63	8.71		8.79	21.85	19.74
14							
15	<b>Commerical</b>						
16	5/8" X 3/4"	16.12	16.28		16.43	40.83	59.22
17	3/4"	24.16	24.39		24.61	61.16	88.82
18	1"	40.29	40.68		41.05	102.02	148.04
19	1-1/2"	80.57	81.35		82.09	204.02	296.08
20	2"	128.91	130.16		131.34	326.42	473.73
21	3"	257.82	260.33		262.69	652.87	947.46
22	4"	402.84	406.76		410.45	1,020.11	1,480.41
23	6"	805.68	813.52		820.89	2,040.19	2,960.82
24	8"	1,289.10	1,301.64		1,313.44	3,264.35	4,737.31
25	10"	1,853.09	1,871.11		1,888.07	4,692.50	6,809.88
26	Gallonge charge	10.34	10.44		10.53	26.17	23.69
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	16.12	16.28		16.43	40.83	59.22
29	3/4"	24.16	24.39		24.61	61.16	88.82
30	1"	40.29	40.68		41.05	102.02	148.04
31	1-1/2"	80.57	81.35		82.09	204.02	296.08
32	2"	128.91	130.16		131.34	326.42	473.73
33	3"	257.82	260.33		262.69	652.87	947.46
34	4"	402.84	406.76		410.45	1,020.11	1,480.41
35	6"	805.68	813.52		820.89	2,040.19	2,960.82
36	8"	1,289.10	1,301.64		1,313.44	3,264.35	4,737.31
37	10"	1,853.09	1,871.11		1,888.07	4,692.50	6,809.88
38	Gallonge charge	10.34	10.44		10.53	26.17	23.69
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWO)	38.84	39.22		39.58	98.37	124.35
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	1,438	4,783	Split Yr	14,588	10.38	14,926	NA	33.03	47,497
3	3/4"	0	0	Split Yr	0	15.56	0	NA	49.54	0
4	1"	0	0	Split Yr	0	25.94	0	NA	82.57	0
5	1-1/2"	0	0	Split Yr	0	51.89	0	NA	165.15	0
6	2"	0	0	Split Yr	0	83.04	0	NA	264.24	0
7	3"	0	0	Split Yr	0	166.05	0	NA	528.48	0
8	4"	0	0	Split Yr	0	259.46	0	NA	825.74	0
9	<b>Gallorage</b>									
10	Block 1	-	4,783	Split Yr	21,623	4.62	22,097	3,826	7.81	29,881
11	Block 2	-	-	Split Yr	0	-	0	957	9.76	9,340
12	Block 3	-	-	Split Yr	0	-	0	0	-	0
13	Total Residential	<u>1,438</u>	<u>4,783</u>		<u>36,212</u>		<u>37,024</u>	<u>4,783</u>		<u>86,719</u>
14	Average Bill				<u>25.18</u>		<u>25.75</u>			<u>60.30</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	12	157	Split Yr	122	10.38	125	NA	33.03	396
17	3/4"	0	0	Split Yr	0	15.56	0	NA	49.54	0
18	1"	12	14	Split Yr	304	25.94	311	NA	82.57	991
19	1-1/2"	0	0	Split Yr	0	51.89	0	NA	165.15	0
20	2"	0	0	Split Yr	0	83.04	0	NA	264.24	0
21	3"	0	0	Split Yr	0	166.05	0	NA	528.48	0
22	4"	0	0	Split Yr	0	259.46	0	NA	825.74	0
23										
24	<b>Gallorage</b>		171	Split Yr	773	4.62	790	0	7.81	1,336
25										
26										
27	Total Commercial	<u>24</u>	<u>171</u>		<u>1,199</u>		<u>1,226</u>	<u>0</u>		<u>2,723</u>
28	Average Bill				<u>49.97</u>		<u>51.08</u>			<u>113.45</u>
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	Split Yr	0	10.38	0	NA	33.03	0
31	3/4"	0	0	Split Yr	0	15.56	0	NA	49.54	0
32	1"	0	0	Split Yr	0	25.94	0	NA	82.57	0
33	1-1/2"	0	0	Split Yr	0	51.89	0	NA	165.15	0
34	2"	0	0	Split Yr	0	83.04	0	NA	264.24	0
35	3"	0	0	Split Yr	0	166.05	0	NA	528.48	0
36	4"	0	0	Split Yr	0	259.46	0	NA	825.74	0
37										
38	<b>Gallorage</b>		0	Split Yr	0	4.62	0	0	7.81	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	<b>Fire Protection</b>									
44	2"	0	NA	Split Yr	0	6.93	0	NA	66.06	0
45	3"	0	NA	Split Yr	0	13.83	0	NA	132.12	0
46	4"	0	NA	Split Yr	0	21.63	0	NA	206.44	0
47	6"	0	NA	Split Yr	0	43.23	0	NA	412.87	0
48	8"	0	NA	Split Yr	0	69.20	0	NA	660.60	0
49	10"	0	NA	Split Yr	0	99.47	0	NA	949.61	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	<b>Subtotal</b>				<u>37,411</u>		<u>38,250</u>			<u>89,441</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				345		345			552
59	<b>Total Revenue</b>				<u>37,756</u>		<u>38,595</u>			<u>89,993</u>
60	Booked Revenue				<u>37,814</u>					
61	Difference				(58) =	-0.2%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Period: 1/1/05 - 4/14/05  
 Water [X] or Sewer [ ]

Schedule: E-2w  
 Page: 2 of 3  
 Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	361	1,095	10.07	3,635
3	3/4"	0	0	15.11	0
4	1"	0	0	25.19	0
5	1-1/2"	0	0	50.38	0
6	2"	0	0	80.63	0
7	3"	0	0	161.23	0
8	4"	0	0	251.93	0
9	<i>Gallorage</i>				
10	Block 1	-	1,095	4.49	4,917
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	<b>Total Residential</b>	<u>361</u>	<u>1,095</u>		<u>8,552</u>
14	<b>Average Bill</b>				<u>23.69</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	3	35	10.07	30
17	3/4"	0	0	15.11	0
18	1"	3	3	25.19	76
19	1-1/2"	0	0	50.38	0
20	2"	0	0	80.63	0
21	3"	0	0	161.23	0
22	4"	0	0	251.93	0
23					
24	<i>Gallorage</i>	-	38	4.49	171
25		-	-	-	0
26		-	-	-	0
27	<b>Total Commerical</b>	<u>6</u>	<u>38</u>		<u>276</u>
28	<b>Average Bill</b>				<u>46.07</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	10.07	0
31	3/4"	0	0	15.11	0
32	1"	0	0	25.19	0
33	1-1/2"	0	0	50.38	0
34	2"	0	0	80.63	0
35	3"	0	0	161.23	0
36	4"	0	0	251.93	0
37					
38	<i>Gallorage</i>	-	0	4.49	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	6.73	0
45	2"	0	NA	13.43	0
46	3"	0	NA	21.00	0
47	4"	0	NA	41.98	0
48	6"	0	NA	67.19	0
49	8"	0	NA	96.58	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
55	<b>Subtotal</b>				<u>8,828</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Period: 4/15/05 - 12/31/05  
 Water [X] or Sewer [ ]

Schedule: E-2w  
 Page: 3 of 3  
 Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,077	3,688	10.17	10,953
3	3/4"	0	0	15.25	0
4	1"	0	0	25.43	0
5	1-1/2"	0	0	50.86	0
6	2"	0	0	81.40	0
7	3"	0	0	162.77	0
8	4"	0	0	254.33	0
9	<i>Gallorage</i>				
10	Block 1	-	3,688	4.53	16,707
11	Block 2	-		-	0
12	Block 3	-		-	0
13	<b>Total Residential</b>	<u>1,077</u>	<u>3,688</u>		<u>27,660</u>
14	<b>Average Bill</b>				<u>25.68</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	9	122	10.17	92
17	3/4"	0	0	15.25	0
18	1"	9	11	25.43	229
19	1-1/2"	0	0	50.86	0
20	2"	0	0	81.40	0
21	3"	0	0	162.77	0
22	4"	0	0	254.33	0
23					
24	<i>Gallorage</i>	-	133	4.53	602
25		-		-	0
26		-		-	0
27	<b>Total Commercial</b>	<u>18</u>	<u>133</u>		<u>923</u>
28	<b>Average Bill</b>				<u>51.27</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	10.17	0
31	3/4"	0	0	15.25	0
32	1"	0	0	25.43	0
33	1-1/2"	0	0	50.86	0
34	2"	0	0	81.40	0
35	3"	0	0	162.77	0
36	4"	0	0	254.33	0
37					
38	<i>Gallorage</i>	-	0	4.53	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	6.79	0
45	2"	0	NA	13.56	0
46	3"	0	NA	21.20	0
47	4"	0	NA	42.38	0
48	6"	0	NA	67.83	0
49	8"	0	NA	97.50	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
	<b>Subtotal</b>				<u>28,583</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Schedule: E-2s

Docket No. 060368-WS

Page: 1 of 3

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	1,273	3,469	Split Yr	20,673	16.43	20,915		59.22	75,387
3	3/4"	0	0	Split Yr	0	16.43	0		88.82	0
4	1"	0	0	Split Yr	0	16.43	0		148.04	0
5	1-1/2"	0	0	Split Yr	0	16.43	0		296.08	0
6	2"	0	0	Split Yr	0	16.43	0		473.73	0
7	3"	0	0	Split Yr	0	16.43	0		947.46	0
8	4"	0	0	Split Yr	0	16.43	0		1,480.41	0
9	Gallage cap (gallons)		none							
10	Capped Usage	-	3,469	Split Yr	30,147	8.79	30,493	3,469	19.74	68,478
11	Usage Above Cap	-	950					950		
12										
13	Total Residential	<u>1,273</u>	<u>4,419</u>		<u>50,820</u>		<u>51,408</u>			<u>143,865</u>
14	Average Bill				<u>39.92</u>		<u>40.38</u>			<u>113.01</u>
15	<b>Commercial</b>									
16	5/8" X 3/4"	12	157	Split Yr	195	16.43	197		59.22	711
17	3/4"	0	0	Split Yr	0	24.61	0		88.82	0
18	1"	12	14	Split Yr	487	41.05	493		148.04	1,776
19	1-1/2"	0	0	Split Yr	0	82.09	0		296.08	0
20	2"	0	0	Split Yr	0	131.34	0		473.73	0
21	3"	0	0	Split Yr	0	262.69	0		947.46	0
22	4"	0	0	Split Yr	0	410.45	0		1,480.41	0
23										
24	Gallage	-	171	Split Yr	1,781	10.53	1,801		23.69	4,051
25	Total Commercial	<u>24</u>	<u>171</u>		<u>2,463</u>		<u>2,490</u>			<u>6,538</u>
26	Average Bill				<u>102.64</u>		<u>103.77</u>			<u>272.42</u>
27	<b>Multi-Family</b>									
28	5/8" X 3/4"	0	0	Split Yr	0	16.43	0		59.22	0
29	3/4"	0	0	Split Yr	0	24.61	0		88.82	0
30	1"	0	0	Split Yr	0	41.05	0		148.04	0
31	1-1/2"	0	0	Split Yr	0	82.09	0		296.08	0
32	2"	0	0	Split Yr	0	131.34	0		473.73	0
33	3"	0	0	Split Yr	0	262.69	0		947.46	0
34	4"	0	0	Split Yr	0	410.45	0		1,480.41	0
35										
36	Gallage	-	0	Split Yr	0	10.53	0		23.69	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	<b>Flat Rate</b>									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		124.35	0
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>0</u>		<u>0</u>			<u>0</u>
44	<b>Subtotal</b>				<u>53,283</u>		<u>53,898</u>			<u>150,403</u>
45	Unbilled Revenues				0		0		-	-
46	Guaranteed Revenues				0		0		-	-
47	Misc. Service Charge				0		0		-	0
48	<b>Total Revenue</b>				<u>53,283</u>		<u>53,898</u>			<u>150,403</u>
49	Booked Revenue				<u>53,055</u>					
50	Difference				<u>229</u> =	0.4%				
51					0					
52					0	0.0%				

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Period: 1/1/05 - 4/14/05  
 0

Schedule: E-2s  
 Page: 2 of 3  
 Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	319	854	16.12	5,142
3	3/4"	0	0	16.12	0
4	1"	0	0	16.12	0
5	1-1/2"	0	0	16.12	0
6	2"	0	0	16.12	0
7	3"	0	0	16.12	0
8	4"	0	0	16.12	0
9	<i>Gallonge cap</i>				
10	<i>Capped Usage</i>	-	854	8.63	7,370
11	<i>Usage Above Cap</i>	-			
12					
13	<b>Total Residential</b>	<u>319</u>	<u>854</u>		<u>12,512</u>
14	<b>Average Bill</b>				<u>0.00</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	3	35	16.12	48
17	3/4"	0	0	24.16	0
18	1"	3	3	40.29	121
19	1-1/2"	0	0	80.57	0
20	2"	0	0	128.91	0
21	3"	0	0	257.82	0
22	4"	0	0	402.84	0
23					
24	<i>Gallonge</i>	-	38	10.34	393
25	<b>Total Commercial</b>	<u>6</u>	<u>38</u>		<u>562</u>
26	<b>Average Bill</b>				<u>0.00</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	16.12	0
29	3/4"	0	0	24.16	0
30	1"	0	0	40.29	0
31	1-1/2"	0	0	80.57	0
32	2"	0	0	128.91	0
33	3"	0	0	257.82	0
34	4"	0	0	402.84	0
35					
36	<i>Gallonge</i>	-	0	10.34	0
37	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
38	<b>Average Bill</b>				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	<b>Total Fiat Rate - Other</b>				<u>0</u>
44	<b>Subtotal</b>				<u>13,074</u>

**Contracts and Agreements Schedule****Florida Public Service Commission****Holiday Haven****Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A



**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 060368-WS**

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-9

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
<b>SEWER</b>					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

## Service Availability Charges Schedule

## Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
<b>WATER</b>			
1	Service Installation Charge	143.00	251.00
2	(Service Line Size)	154.00	278.00
3		202.00	403.00
4		245.00	513.00
5	Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	90.00	138.00
7	(Meter Size)	110.00	138.00
8		140.00	138.00
9		300.00	274.00
10		385.00	430.00
11	Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee	Actual Costs	Actual Costs
13	Plant/System Capacity Charge	700.00	700.00
14	Main Extension Charge	446.00	446.00
<b>SEWER</b>			
15	Service Installation Charge		1,500.00
16	over 4"		Actual Costs
17	4" Unpaved	170.00	
18	6" Unpaved	227.00	
19	4" Paved	548.00	
20	6" Paved	605.00	
21	Plant/System Capacity Charge	1,300.00	1,300.00
22	Main Extension Charge	480.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS

Schedule: E-11  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [ X ] or Sewer [ X ]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			N/A		
4					
5					
6					
7					
8					
9					
10					
11					
12					
	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Test Year Ended: 12/31/2005  
Water [ X ] or Sewer [ X ]

Schedule: E-12  
Page: 1 of 1  
Preparer: Jack Schreyer

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

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Line
No.

---

**Not applicable; no industrial customers.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2006  
 Water [ X ] or Sewer [ ]

Schedule: E-13w  
 Page: 1 of 2  
 Preparer: Jack Schreyer

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	1,438	Note A	1,438	4,783	Note B	4,783	10.38	14,926		33.03	47,497
3	3/4"	0		0	0		0	15.56	0		49.54	0
4	1"	0		0	0		0	25.94	0		82.57	0
5	1-1/2"	0		0	0		0	51.89	0		165.15	0
6	2"	0		0	0		0	83.04	0		264.24	0
7	3"	0		0	0		0	166.05	0		528.48	0
8	4"	0		0	0		0	259.46	0		825.74	0
9	<b>Gallorage</b>											
10	Block 1	-		0	4,783		4,783	4.62	22,097	3,826	7.81	29,881
11	Block 2	-		0	0		0	-	0	957	9.76	9,340
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	1,438		1,438	4,783		4,783		37,024	4,783		86,719
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	12		12	157		157	10.38	125		33.03	396
17	3/4"	0		0	0		0	15.56	0		49.54	0
18	1"	12		12	14		14	25.94	311		82.57	991
19	1-1/2"	0		0	0		0	51.89	0		165.15	0
20	2"	0		0	0		0	83.04	0		264.24	0
21	3"	0		0	0		0	166.05	0		528.48	0
22	4"	0		0	0		0	259.46	0		825.74	0
23												
24	<b>Gallorage</b>	-		0	171		171	4.62	790	171	7.81	1,336
25	Total Commercial	24		24	0		171		1,226	171		2,723
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	10.38	0		33.03	0
29	3/4"	0		0	0		0	15.56	0		49.54	0
30	1"	0		0	0		0	25.94	0		82.57	0
31	1-1/2"	0		0	0		0	51.89	0		165.15	0
32	2"	0		0	0		0	83.04	0		264.24	0
33	3"	0		0	0		0	166.05	0		528.48	0
34	4"	0		0	0		0	259.46	0		825.74	0
35												
36	<b>Gallorage</b>	-		0	0		0	4.62	0	0	7.81	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	<b>Fire Protection</b>											
40	2"	0		0				-	0		66.06	0
41	3"	0		0				-	0		132.12	0
42	4"	0		0				-	0		206.44	0
43	6"	0		0				-	0		412.87	0
44	8"	0		0				-	0		660.60	0
45	10"	0		0				-	0		949.61	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	<b>Subtotals</b>	1,462		1,462	4,783		4,954		38,250	4,954		89,441
50	Misc. Service Charge								345			552
51	<b>Total Revenue</b>								<u>38,595</u>			<u>89,993</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2007  
 Water [ X ] or Sewer [ ]

Schedule: E-13s  
 Page: 2 of 2  
 Preparer: Jack Schreyer

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

(usage is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	<b>Residential</b>										
2	5/8" X 3/4"	1,273	Note A	1,273	854	Note B	3,469	16.43	20,915	59.22	75,387
3	3/4"	0		0	0		0	16.43	0	88.82	0
4	1"	0		0	0		0	16.43	0	148.04	0
5	1-1/2"	0		0	0		0	16.43	0	296.08	0
6	2"	0		0	0		0	16.43	0	473.73	0
7	3"	0		0	0		0	16.43	0	947.46	0
8	4"	0		0	0		0	16.43	0	1,480.41	0
9	Gallorage cap (gallons)									6,000	
10	Capped Usage				854	3,469	8.79	30,493	3,469	19.74	68,478
11	Usage Above Cap				0	950			950		
1	<b>Total Residential</b>	<b>1,273</b>		<b>1,273</b>	<b>854</b>	<b>4,419</b>		<b>51,408</b>	<b>4,419</b>		<b>143,865</b>
2											
3	<b>Commerical</b>										
4	5/8" X 3/4"	12		12	35	157	16.43	197		59.22	711
5	3/4"	0		0	0	0	24.61	0		88.82	0
6	1"	12		12	3	14	41.05	493		148.04	1,776
7	1-1/2"	0		0	0	0	82.09	0		296.08	0
8	2"	0		0	0	0	131.34	0		473.73	0
9	3"	0		0	0	0	262.69	0		947.46	0
10	4"	0		0	0	0	410.45	0		1,480.41	0
11								0			
12	Gallorage				38	171	10.53	1,801	171	23.69	4,051
13	<b>Total Commercial</b>	<b>24</b>		<b>24</b>	<b>38</b>	<b>171</b>		<b>2,490</b>	<b>171</b>		<b>6,538</b>
14											
15	<b>Multi-Family</b>										
16	5/8" X 3/4"	0		0	0	0	16.43	0		59.22	0
17	3/4"	0		0	0	0	24.61	0		88.82	0
18	1"	0		0	0	0	41.05	0		148.04	0
19	1-1/2"	0		0	0	0	82.09	0		296.08	0
20	2"	0		0	0	0	131.34	0		473.73	0
21	3"	0		0	0	0	262.69	0		947.46	0
22	4"	0		0	0	0	410.45	0		1,480.41	0
23											
24	Gallorage			0	0	0	10.53	0	0	23.69	0
25	<b>Total Multi-Family</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
26											
27	<b>Flat Rate</b>										
28	Res. Wastewater Only	0		0			-	0		124.35	0
29	Sprinkler Heads	0		0			-	0		-	0
30	Reuse	0		0			-	0		-	0
31	<b>Total Flat Rate - Other</b>	<b>0</b>		<b>0</b>			<b>-</b>	<b>0</b>		<b>-</b>	<b>0</b>
32											
33	<b>Subtotals</b>	<b>1,297</b>		<b>1,297</b>	<b>892</b>	<b>4,590</b>		<b>53,898</b>	<b>4,590</b>		<b>150,403</b>
34	Misc. Service Charge							0			0
35	<b>Total Revenue</b>							<b>53,898</b>			<b>150,403</b>
36											

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Schedule Year End: 12/31/2005  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page: 1 of 1  
 Preparer: Jack Schreyer

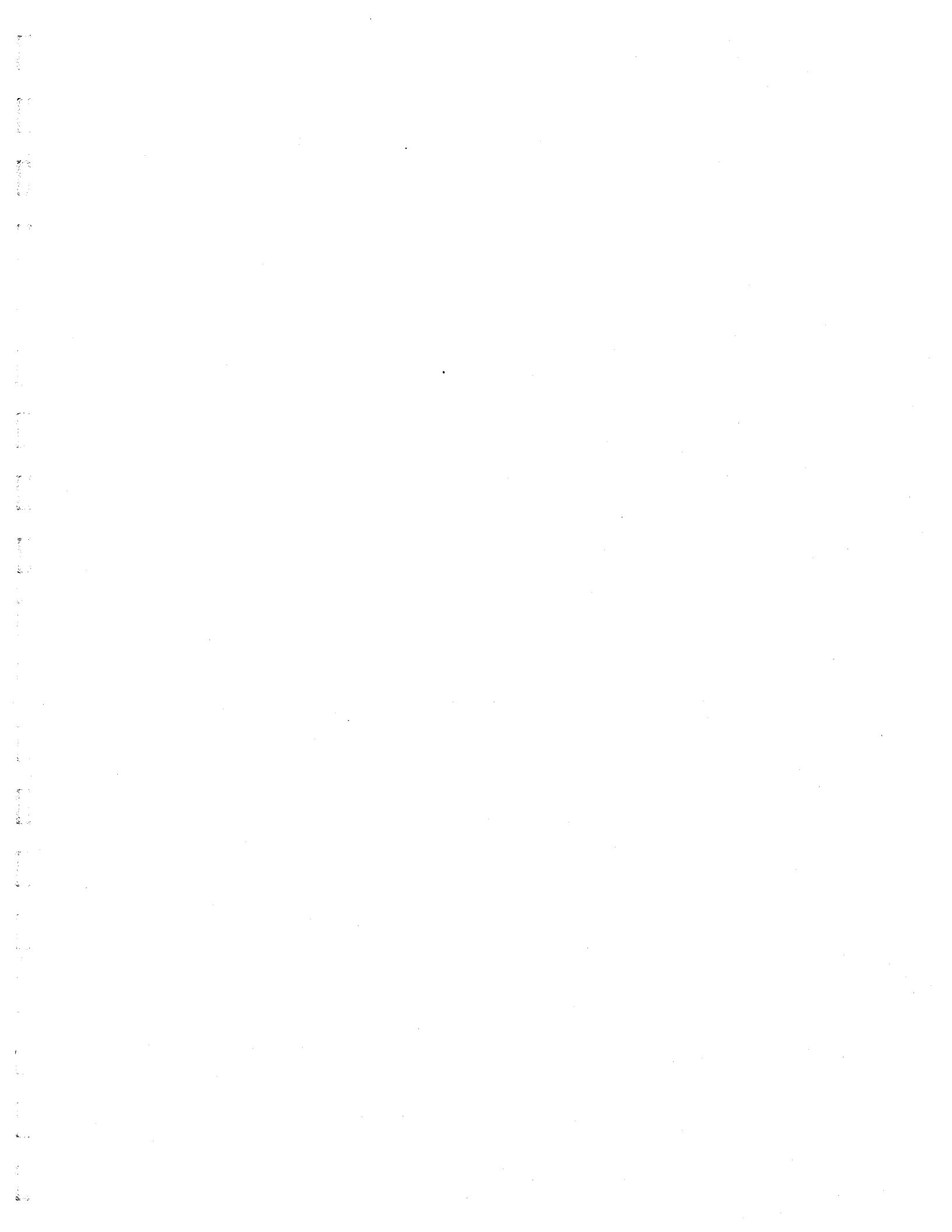
Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line Consumption No. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total

**See attached Bill Analyses**









**Holiday Haven  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
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Used and Useful Calculations - Water Treatment Plant	F-5	155
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Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



**Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Test Year End: 12/31/2005

Schedule: F-1  
Page: 1 of 1  
Preparer: John F. Guastella

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	358	0	446	18	(106)	
2	Feb	424	0	376	21	27	
3	Mar	504	0	338	25	141	
4	Apr	574	0	394	29	151	
5	May	123	0	442	6	(325)	
6	Jun	149	0	452	7	(310)	
7	Jul	300	0	499	30	(229)	
8	Aug	575	0	416	29	130	
9	Sep	540	0	434	27	79	
10	Oct	489	0	386	24	79	
11	Nov	514	0	401	26	87	
12	Dec	569	0	402	29	138	
13	<b>TOTAL</b>	<b>5,119</b>	<b>0</b>	<b>4,986</b>	<b>271</b>	<b>(138)</b>	<b>-2.7%</b>

**Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
Test Year End: 12/31/2005

Schedule: F-2  
Page: 1 of 1  
Preparer: John F. Guastella

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	517,000	0	0	0	517,000	0
2	Feb	444,000	0	0	0	444,000	0
3	Mar	633,000	0	0	0	633,000	0
4	Apr	581,000	0	0	0	581,000	0
5	May	540,000	0	0	0	540,000	0
6	Jun	660,000	0	0	0	660,000	0
7	Jul	760,000	0	0	0	760,000	0
8	Aug	690,000	0	0	0	690,000	0
9	Sep	711,000	0	0	0	711,000	0
10	Oct	748,000	0	0	0	748,000	0
11	Nov	583,000	0	0	0	583,000	0
12	Dec	655,000	0	0	0	655,000	0
13	<b>Total</b>	<b>7,522,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,522,000</b>	<b>0</b>

**Water Treatment Plant Data**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

**Florida Public Service Commission**

Schedule: F-3  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	Description	Date	GPD
<b>Inter-Connected</b>			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		0
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		0
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	0
		2	0
		3	0
		4	0
		5	0
		Average	0
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		No

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

Schedule: F-4  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>25,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>October</u>	<u>25,000</u>



**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:  
Historical 2005, Projected 2006 & 2007

Schedule: F-5  
Page: 1 of 1  
Preparer: John F. Guastella

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Inter-Connected

This system is fully developed and does not have it's own source of supply. Therefore, assets are considered 100% Used and Useful.

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Schedule Year Ended December 31 of:  
 Historical 2005, Projected 2006 & 2007

Schedule: F-6  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	Used & Useful		Note
	Interim	Permanent	
1	100%	100%	

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

**Used and Useful Calculations  
Water Distribution and Sewer Collection Systems**

**Florida Public Service Commission**

**Holiday Haven  
Docket No. 060368-WS**

Schedule: F-7  
Page: 1 of 1  
Preparer: John F. Guastella

Schedule Year Ended December 31 of:  
Historical 2005, Projected 2006 & 2007

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

Line No.	Base ERCs 2005	Trended ERCs 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
<b>Water</b>							
1					100%	100%	Built- Out
This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.							
<b>Sewer</b>							
2					100%	100%	BuiltOut
This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.							

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: F-8

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year Ended December 31 of:  
Historical 2005, Projected 2007

Preparer: John F. Guastella

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

Calculation for Historical Test Year 2005 (interim rates) and Projected Test Year 2007 (permanent rates):  
Linear regression analysis using average ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2001	119.5	121.0	120.6	
2	2002	118.0	119.5	120.7	
3	2003	120.0	121.5	120.8	
4	2004	120.0	121.5	120.9	
5	2005	119.0	120.5	121.0	
6	2006			121.1	0.08%
7	2007			121.2	0.08%
8	2008			121.3	0.08%
9	2009			121.4	0.08%
10	2010			121.5	0.08% 5 yrs beyond 2005
11	2011			121.6	0.08%
12	2012			121.7	0.08% 5yrs beyond 2007

X Coefficient(s) 0.100

**SEWER**

13	2001	101.5	103.0	101.6	
14	2002	100.0	101.5	103.2	
15	2003	102.5	104.0	104.7	
16	2004	105.5	107.0	106.3	
17	2005	106.5	108.0	107.8	
18	2006			109.4	1.44%
19	2007			110.9	1.42%
20	2008			112.5	1.40%
21	2009			114.0	1.38%
22	2010			115.6	1.36% 5 yrs beyond 2005
23	2011			117.1	1.34%
24	2012			118.7	1.32% 5yrs beyond 2007

X Coefficient(s) 1.550

**Equivalent Residential Connections - Water**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060368-WS**  
 Test Year End: 12/31/2005

Schedule: F-9  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	119	116	117.5	4,170	35.489	4,419	124.5	
2	2002	116	116	116.0	4,593	39.595	4,996	126.2	1.33%
3	2003	116	120	118.0	4,510	38.220	4,796	125.5	-0.55%
4	2004	120	116	118.0	4,650	39.407	4,839	122.8	-2.14%
5	2005	116	118	117.0	4,815	41.154	4,986	121.2	-1.34%
Average Growth Through 5-Year Period (Col. 8)									-0.68%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Holiday Haven

Schedule: F-10

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

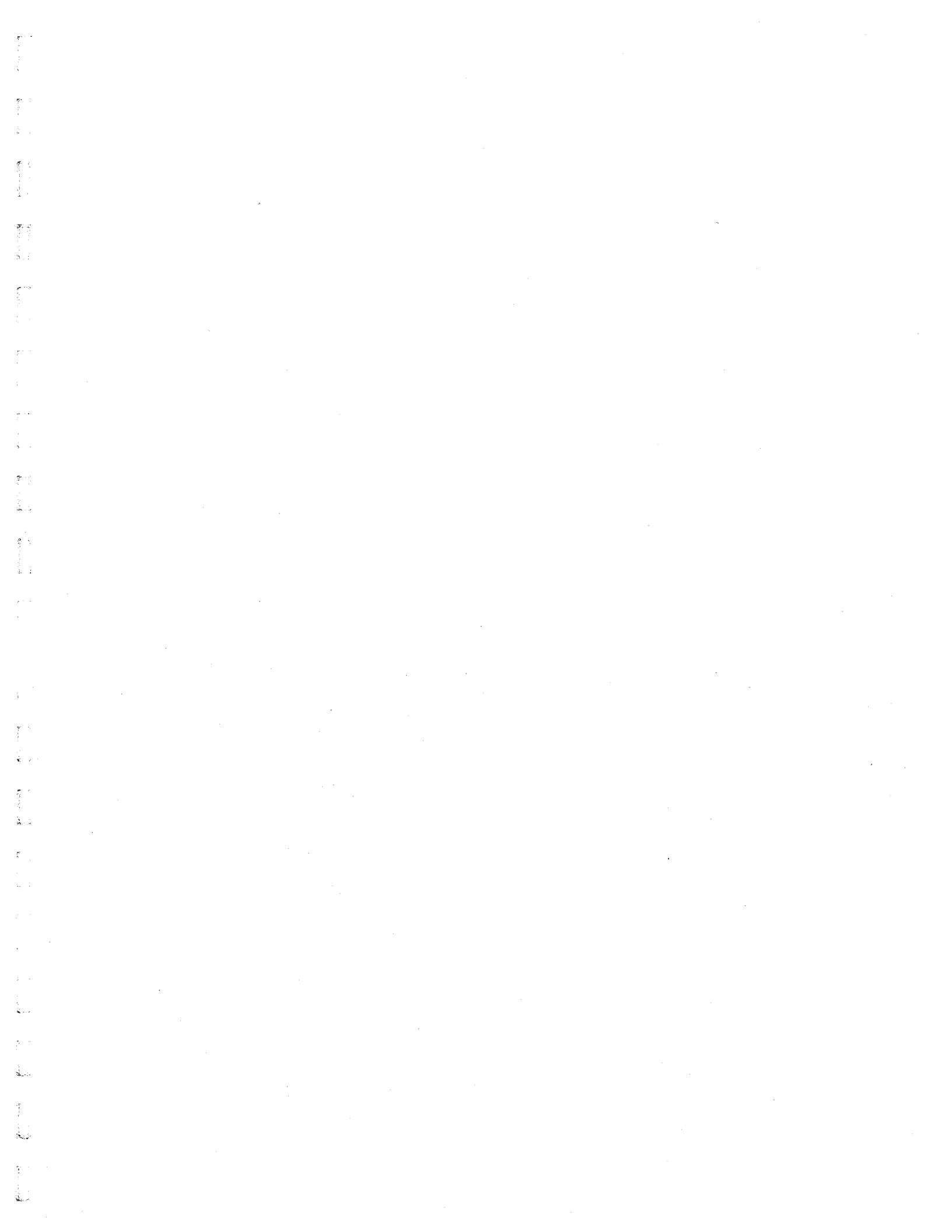
Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	101	98	99.5	3,119	31.347	3,320	105.9	
2	2002	98	98	98.0	3,348	34.163	3,549	103.9	-1.92%
3	2003	98	103	100.5	3,288	32.716	3,489	106.6	2.66%
4	2004	103	104	103.5	3,291	31.797	3,380	106.3	-0.32%
5	2005	104	105	104.5	3,491	33.407	3,662	109.6	3.12%

Average Growth Through 5-Year Period (Col. 8)

0.86%







**Holiday Haven  
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167



Rate Schedule - Interim Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Water [X] Sewer [X]

Schedule: G-1  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Class/Meter Size	Present Rates	Interim Rates	Class/Meter Size	Present Rates	Interim Rates
<b>WATER</b>			<b>SEWER</b>			
					58.26%	
1	<b>Residential</b>			<b>Residential</b>		148.53%
2	5/8" X 3/4"	10.38	16.43	5/8" X 3/4"	16.43	40.83
3	3/4"	15.56	24.62	3/4"	16.43	40.83
4	1"	25.94	41.05	1"	16.43	40.83
5	1-1/2"	51.89	82.12	1-1/2"	16.43	40.83
6	2"	83.04	131.42	2"	16.43	40.83
7	3"	166.05	262.79	3"	16.43	40.83
8	4"	259.46	410.61	4"	16.43	40.83
9	6"	518.93	821.24	6"	16.43	40.83
10	8"	830.30	1,314.01	8"	16.43	40.83
11	10"	1,193.54	1,888.86	10"	16.43	40.83
12	Gallorage, Block 1	4.62	7.31	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	8.79	21.85
14	Block 3	-	-			
<b>General Service</b>			<b>General Service</b>			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	10.38	16.43	5/8" X 3/4"	16.43	40.83
17	3/4"	15.56	24.62	3/4"	24.61	61.16
18	1"	25.94	41.05	1"	41.05	102.02
19	1-1/2"	51.89	82.12	1-1/2"	82.09	204.02
20	2"	83.04	131.42	2"	131.34	326.42
21	3"	166.05	262.79	3"	262.69	652.87
22	4"	259.46	410.61	4"	410.45	1,020.11
23	6"	518.93	821.24	6"	820.89	2,040.19
24	8"	830.30	1,314.01	8"	1,313.44	3,264.35
25	10"	1,193.54	1,888.86	10"	1,888.07	4,692.50
26	Gallorage charge	4.62	7.31	Gallorage charge	10.53	26.17
<b>Fire Protection</b>			<b>Flat Rate</b>			
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	6.93	10.97	Res. Wastewater Only	39.58	98.37
29	3"	13.83	21.89	Sprinkler Heads	-	-
30	4"	21.63	34.23	Reuse	-	-
31	6"	43.23	68.41			
32	8"	69.20	109.51			
33	10"	99.47	157.42			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical [ X ] Projected [ ]

Schedule: G-2  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Explanation: Provide a schedule of the rate base used for Interim Rates

Line No.	(1) Description	(2)	(3)	(4)	(5)
		Adjusted Balance 12/31/2005	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	51,132	0	51,132	A-1
2	Utility Land & Land Rights	260	0	260	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(31,575)	0	(31,575)	A-1
6	Less: CIAC	(41,759)	0	(41,759)	A-1
7	Accumulated Amortization of CIAC	27,242	0	27,242	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	12,441	0	12,441	A-1
12	Total Rate Base	<u>17,741</u>	<u>0</u>	<u>17,741</u>	
<b>SEWER</b>					
13	Utility Plant in Service	675,124	0	675,124	A-2
14	Utility Land & Land Rights	108,433	0	108,433	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(323,597)	0	(323,597)	A-2
18	Less: CIAC	(76,407)	0	(76,407)	A-2
19	Accumulated Amortization of CIAC	50,115	0	50,115	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	10,654	0	10,654	A-2
23	Total Rate Base	<u>444,322</u>	<u>0</u>	<u>444,322</u>	

**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 060368-WS**

Test Year End: 12/31/2005

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

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Line

No.

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**NONE**

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical [X] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-4  
 Page: 1 of 1  
 Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
<b>Water</b>							
1 Water Sales Revenues	37,411	0	37,411	21,795	59,205	B-4	
2 Other Revenues	345	0	345	0	345	B-4	
3 OPERATING REVENUES	37,756	0	37,756	21,795	59,550		
4 Operation & Maintenance	48,782	0	48,782	322	49,103	B-5	
5 Depreciation, net of CIAC Amort.	442	0	442		442	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	7,580	0	7,580	980	8,560	B-15	
8 Provision for Income Taxes	(7,271)	0	(7,271)	7,710	439	C-1	
9 OPERATING EXPENSES	49,532	0	49,532	9,012	58,544		
10 NET OPERATING INCOME	(11,776)	0	(11,776)	12,782	1,006		
11 RATE BASE	17,741	0	17,741		17,741	A-1	
12 RATE OF RETURN	-66.38%				5.67%		
<b>Sewer</b>							
13 Sewer Sales Revenues	53,283	0	53,283	79,144	132,427	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	53,283	0	53,283	79,144	132,427		
16 Operation & Maintenance	50,366	0	50,366	1,169	51,535	B-6	
17 Depreciation, net of CIAC Amort.	23,723	0	23,723		23,723	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	3,956	0	3,956	3,559	7,515	B-15	
20 Provision for Income Taxes	(9,071)	0	(9,071)	24,126	15,055	C-1	
21 OPERATING EXPENSES	68,975	0	68,975	28,854	97,829		
22 NET OPERATING INCOME	(15,692)	0	(15,692)	50,290	34,598		
23 RATE BASE	444,322	0	444,322		444,322	A-2	
24 RATE OF RETURN	-3.53%				7.79%		

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-5  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>21,795</u>	<u>79,144</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>981</u>	<u>3,561</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	37,756	53,283
9	Plus Required Revenue Adjustment	<u>21,795</u>	<u>79,144</u>
10	Rate Year Revenue at Proposed Rates	59,550	132,427
11			
12	Less Operating Expenses Before Income Taxes	(58,105)	(82,774)
13	Less Interest Expense	(307)	(10,625)
14	Taxable Income	1,139	39,029
15	Income Tax at Composite Rate of	38.58% 439	15,055
16	Less Income Tax at Present Rates	<u>7,271</u>	<u>9,071</u>
17			
18	Income Tax Adjustment	<u>7,710</u>	<u>24,126</u>

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

Holiday Haven  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-6  
 Page: 1 of 1  
 Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	5,112	28.82%	6.00%	1.73%	307	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	7,669	43.23%	9.12%	3.94%	699	D-2
5 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6 Accumulated Deferred Income Taxes	4,960	27.96%	0.00%	0.00%	0	D-2
7 Total	<u>17,741</u>	<u>100.00%</u>		<u>5.67%</u>	<u>1,006</u>	
<b>SEWER</b>						
8 Long-Term Debt	175,245	39.44%	6.00%	2.37%	10,515	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	262,867	59.16%	9.12%	5.40%	23,973	D-2
12 Customer Deposits	1,836	0.41%	6.00%	0.02%	110	D-2
13 Accumulated Deferred Income Taxes	4,374	0.98%	0.00%	0.00%	0	D-2
14 Total	<u>444,322</u>	<u>100.00%</u>		<u>7.79%</u>	<u>34,598</u>	

Note: Common stock cost rate established at low limit of equity return range