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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	
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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

A-1 Schedule: Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			rical Base Year		Intermediate		Projected Te		-
		Average		Adjusted		Adjusted		Adjusted	C
Line		Balance		Average	A 11	Average	A	Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
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	Total Rate Base	0	17,741	17,741	13,929	31,670	10,926	42,596	- :

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

Holiday Haven

Docket No. 060368-WS

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

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5) Intermediate	(6) Vaca 2006	(7)	(8)	(9)
Line No.	Description	Average Balance Per Books	rical Base Year Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Projected Te	Adjusted Average Balance	Supporting Schedules
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	Total Rate Base	0	444,322	444,322	(1,311)	443,011	9,719	452,729	:

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.

	(1)	(2)	(3)	(4)
Line	、	Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			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	51,132	675,124	
5	rotar rajastinome	<u> </u>		
6	UTILITY LAND & LAND RIGHTS			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	260	108,433	
10	7 otal 7 lajaasi Norita			
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			7
12	amortization	0	0	
13	diffortization	<u></u>		
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0		
16	rtot / tpp//edb/o			
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(1,368)	(21,624)	,,,,,,,
. •	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(1,000)	(2 3,02 1)	
19	Order	(30,207)	(301,973)	
20	Total Adjustments	(31,575)	(323,597)	
21	rotal / tajaatmenta	(01,070)	(020,007)	
22	(-)CIAC			A-12
23	New connections	(1,379)	(1,950)	,, , <u>_</u>
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(1,070)	(1,000)	
24	Order	(40,380)	(74,457)	
25	Total Adjustments	(41,759)	(76,407)	
26	Total Najastinomis	(41,100)	(10,107)	
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	1,036	3,209	,,,,
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	.,,,,,,		
29	Order	26,206	46,906	
30		27,242	50,115	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	12,441	10,654	
43				
44	OTHER			
45	Not Applicable	0	0	
46		<u>-</u>		
	TOTAL RATE BASE ADJUSTMENTS	17,741	444,322	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Holiday Haven
Docket No. 060368-WS
Schedule Year Ending 12/31/06

Schedule Year Ending 12/31.
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.

1 (m -	(1)	(2) Water	(3) Sewer	(4) Supporting
Line	Description	vvater Average	Average	Schedules
No.	UTILITY PLANT IN SERVICE	Average	Average	A-5, A-6
1 2	Additions and retirements	14,752	11,772	A-5, A-0
3	Additions and retirements	14,102		
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
8	amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	· · · · · · · · · · · · · · · · · · ·			
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(1,445)	(18,820)	
15	41010			4.40
16	(-)CIAC		0	A-12
17 18	New connections			
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization Amortization of Clac	1,059	3,231	Δ-14
21	Amortization	1,000		
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable		0	
24	,			
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(436)	2,506	•
33	CTUED			
34 35	OTHER Not Applicable			
36	Not Applicable	<u>_</u>		
37	TOTAL RATE BASE ADJUSTMENTS	13,929	(1,311)	
0,	TO THE TABLE DAGE ADDOORNIE TO	10,02.0	(1,011)	

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		(1)	(2)	(3)	(4)
UTILITY PLANT IN SERVICE		Description			. ,,
Additions and retirements 6,175 27,055 UTILITY LAND & LAND RIGHTS 0 0 0 Holians & Additions and retirements 0 0 0 0 (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization 0 0 0 CONSTRUCTION WORK IN PROGRESS Not Applicable 0 0 0 (-)ACCUMULATED DEPRECIATION 0 0 0 0 ACCUMULATED and retirements (1,266) (24,227) A-9, A-10 ACCUMULATED AMORTIZATION OF CIAC AMORTIZATION OF CIAC Amortization 1,182 3,212 ACQUISITION ADJUSTMENTS Not Applicable 0 0 0 0 ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 0 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method 4,835 3,679 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method 4,835 3,679 OTHER Not Applicable 0 0 0 OTHER Not Applicable 0 0 0 0 OTHER Not Applicable 0 0 0 0			Average	Average	
UTILITY LAND & LAND RIGHTS			6 175	27.055	A-5, A-6
UTILITY LAND & LAND RIGHTS		Additions and retirements	0,170	27,033	
Additions and retirements 0 0 0 (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization 0 0 CONSTRUCTION WORK IN PROGRESS Not Applicable 0 0 0 (-)ACCUMULATED DEPRECIATION Depreciation and retirements (1,266) (24,227) (-)CIAC New connections 0 0 0 A-12 ACCUMULATED AMORTIZATION OF CIAC Andrization Andrization Of CIAC Andrization Depreciation ADJUSTMENTS Not Applicable 0 0 0 ACCUMULATED AMORTIZATION OF CIAC Andrization ADJUSTMENTS Not Applicable 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method 4,835 3,679 WORKING CAPITAL ALLOWANCE 0 0 0 OTHER Not Applicable 0 0 0 OTHER Not Applicable 0 0 0 OTHER Not Applicable 0 0 0		UTILITY LAND & LAND RIGHTS			A-5 A-6
Construction O		-	0	0	7. 0, 7. 0
Plant & CIAC additions, retirements, depreciation and amortization 0					
8 amortization 0 0 0 9 10 CONSTRUCTION WORK IN PROGRESS 11 Not Applicable 0 0 0 12	7	(-)NON-USED & USEFUL			A-7
CONSTRUCTION WORK IN PROGRESS 11		Plant & CIAC additions, retirements, depreciation and	··	· <u> </u>	
CONSTRUCTION WORK IN PROGRESS 1	8	amortization	0_	0_	
Not Applicable 0					
12 13 (-)ACCUMULATED DEPRECIATION Depreciation and retirements (1,266) (24,227) (24,227) (1,266) (24,227) (1,266) (24,227) (1,266) (24,227) (1,266)					
13 (-)ACCUMULATED DEPRECIATION Depreciation and retirements (1,266) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (24,227) (2		Not Applicable	0	0	
Depreciation and retirements (1,266) (24,227)					
15					A-9, A-10
16 (-)CIAC		Depreciation and retirements	(1,266)	(24,227)	
New connections		/ \CIAC			A 40
A-14 ACCUMULATED AMORTIZATION OF CIAC Amortization					A-12
A-14 ACCUMULATED AMORTIZATION OF CIAC Amortization 1,182 3,212 21 ACQUISITION ADJUSTMENTS Not Applicable 0 0 0 24 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable 0 0 0 27 28 (-)ADVANCES FOR CONSTRUCTION Not Applicable 0 0 0 30 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method 4,835 3,679 34 OTHER Not Applicable 0 0 0 36 OTHER		140W dominodions			
Amortization		ACCUMULATED AMORTIZATION OF CIAC			Δ-14
21			1,182	3.212	7, 14
Not Applicable 0	21				
24 25 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 26 Not Applicable 27 28 (-)ADVANCES FOR CONSTRUCTION 29 Not Applicable 30 30 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 34 OTHER 35 Not Applicable 36 36 37 38 39 30 30 30 30 31 31 32 33 33 34 35 36 36 36 36 37 38 39 30 30 30 30 30 30 30 30 30 31 31 32 33 34 35 36 37 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	22	ACQUISITION ADJUSTMENTS			
Color	23	Not Applicable	0	0	
Not Applicable 0 0 27 0 0 28 (-)ADVANCES FOR CONSTRUCTION 0 0 29 Not Applicable 0 0 30 0 0 31 WORKING CAPITAL ALLOWANCE A-17 32 Based on Balance Sheet method 4,835 3,679 34 OTHER 35 Not Applicable 0 0 36 0 0					
27 28 (-)ADVANCES FOR CONSTRUCTION 29 Not Applicable 30 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 OTHER 35 Not Applicable 36 Not Applicable 36 O O A-16 A-16 A-17					
Color		Not Applicable	0	0_	
Not Applicable 0 0		() 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
30					A-16
31 WORKING CAPITAL ALLOWANCE A-17 32 Based on Balance Sheet method 4,835 3,679 33 OTHER 0 0 35 Not Applicable 0 0 36 0 0		Not Applicable	0	0_	
32 Based on Balance Sheet method 4,835 3,679 33 34 OTHER 0 0 35 Not Applicable 0 0 36 0 0		WORKING CARITAL ALLOWANCE			A 45
33 34 OTHER 35 Not Applicable 0 0 36 0			4 005	2.670	A-17
34 OTHER 35 Not Applicable 0 0 36 0		based on balance Sheet method	4,035	3,679	
35 Not Applicable 0 0		OTHER			
36			0		
37 TOTAL RATE BASE ADJUSTMENTS 10,926 9,719		• • • • • • • • • • • • • • • • • • • •	<u>~</u>	<u>~</u>	
	37	TOTAL RATE BASE ADJUSTMENTS	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

Page:

Schedule: A-4 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.

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

Schedule: A-4 Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

	/1)	(2)	(3)
	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 2004 in ac		
	2000		
30	Additions		
31	Retirements		
_	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		<u> </u>
	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	10.100	0
49	12/31/04 Balance	48,182	781,211
	2005		
50	Additions	15,887	17,747
51 52	Retirements Adjustments	1 446	(12,621)
53	12/31/05 Balance	1,446 65,515	1,275 787,612
00		00,010	707,012
54	2006 Additions	4 500	04.547
55	Retirements	1,500 (1,307)	24,517 (3,367)
56	Adjustments	3,646	3,215
57	12/31/06 Balance	69,354	811,978
	2007	•	•
58	2007 Additions	6,500	26 000
59	Retirements	(1,200)	26,000 (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
Test Year Average balance
Holiday Haven
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: Page: A-5 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

		(1)	(2) Historica	(3) al Base Ye	(4) ear 2005	(5)	(6) ediate Yea	(7) r 2006	(8)	(9) ed Rate Y	(10)
Line	Acct		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	BIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	425	0.00%	ő	425	0.00%	ŏ	425	0.00%	ŏ
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ő	0	0.00%	ő	0	0.00%	ő
5		E OF SUPPLY & PUMPING PLANT	· ·	0.0070	ŭ	ľ	0.0070	ĭ	Ĭ	0.0070	Ü
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%	ŏ	0	0.00%	ŏ	0	0.00%	ŏ
8	305.2	Collect. & Impound Reservoirs	0	0.00%	ŏ	ő	0.00%	ŏ.	Ö	0.00%	ŏ
9	306.2	Lake, River & Other Intakes	0	0.00%	ŏ	ő	0.00%	o l	ő	0.00%	ŏ
10	307.2	Wells & Springs	Ö	0.00%	ő	Ö	0.00%	ŏ	ő	0.00%	Ö
11	308.2	Infiltration Galleries & Tunnels	o o	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	ő
12	309.2	Supply Mains	7,777	0.00%	ő	7,777	0.00%	ő	7,777	0.00%	ő
13	310.2	Power Generation Equipment	0	0.00%	ő	0	0.00%	ő	0	0.00%	0
14	311.2	Pumping Equipment	Ö	0.00%	o l	ŏ	0.00%	ő	0	0.00%	ő
15	339.2	Other Plant & Misc. Equipment	0	0.00%	ő	ŏ	0.00%	0	0	0.00%	0
16		TREATMENT PLANT	v	0.0070		ľ	0.0070	ŭ	0	0.0070	Ū
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	o	0.00%	0
18	304.3	Structures & Improvements	ō	0.00%	ŏ	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	٥	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	٥	.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		MISSION & DISTRIBUTION PLANT	U	0.00%	U	ľ	0.00%	ا ۲	U	0.00%	U
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	, U	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0		0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00% 0.00%	0
27	331.4	Transm. & Distribution Mains	27,294	0.00%	0	-	0.00%	0	30.641	0.00%	0
28	333.4	Services	8,031	0.00%	0	29,309 8,031	0.00%	0	8,031	0.00%	0
29	334.4	Meters & Meter Installations	6,793		ő			0			0
30	335.4	Hydrants	0,793	0.00%	0	17,674	0.00%	0	18,617	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00% 0.00%	-	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0		0	0		0	_		0
33		AL PLANT	U	0.00%	0	l ^u	0.00%	0	0	0.00%	U
34	303.5	Land & Land Rights	0	0.00%	0	0	0.000/	,		0.000	0
35	303.5	Structures & Improvements	0		0	. 0	0.00%	0	0	0.00%	0
36	340.5		0	0.00%	0		0.00%	0		0.00%	
37	340.51	Office Furniture & Equipment	_	0.00%	0	0	0.00%	0	0	0.00%	0
38	341.5	Computer Equipment	277 0	0.00%	0	2,132	0.00%	0	6,033	0.00%	0
39	341.5	Transportation Equipment	-	0.00%		0	0.00%	0	0	0.00%	0
-		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 42	344.5 345.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5 346.5	Power Operated Equipment		0.00%	0	0	0.00%	0	0	0.00%	0
43	340.5 347.5	Communication Equipment Miscellaneous Equipment	535	0.00%	0	535	0.00%	0	535	0.00%	0
45	348.5	Other Tangible Plant	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00% 0.00%	0
46	TOTA	AL.	51,392	-	0	66,143	-		72,319		
				=			=				·
	Total l	and and Land Rights	260	=	0_	260	=	0	260		0

Schedule of Water Plant in Service By Primary Account

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Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

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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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INITANI	GIBLE 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	o	ō	ő	Ö	ő	0	ō
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	ñ	0	0	ō
5		CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	U	U	•		Ū	·	•		
6	303.2	Land & Land Rights	0	0	n	0	0	a	n	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	Ô	n	0	0	0	0	o o	ñ	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	n	0	0	0	ő	ő	0	ō
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	n	Õ	ñ	ō
	307.2	Wells & Springs	0	0	0	0. 0.	0	0	0	0	0	0	ő	ő	ñ	ō
11	308.2	Infiltration Galleries & Tunnels	n	0	Ů	0	0	0	0	0	0	ñ	0	Ď	ñ	ō
	309.2		0	0	0	0	0	0	0	0	0	0	n	0	ő	o o
	310.2	Supply Mains Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	n	ñ	ñ	ñ
	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	ñ	ő	Ö	ñ
	339.2	Other Plant & Misc. Equipment	J	Ū	-	•	0	-	0	0	0	0	0	ő	0	0
			0	0	0	0	U	0	U	U	U	U	U	U	U	Ū
16		R TREATMENT PLANT		_					•		^	0	0	oʻ	0	0
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	0	0	0	0	0	0	•	-	0	0	0	0	0	Ô
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	•	•	•	•	0	0
	320.3	Water Treatment Equipment	Ō	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	U	U	U
		SMISSION & DISTRIBUTION PLANT		,						_	_	_	_	_		•
	303.4	Land & Land Rights	0	0	0	. 0	0	0	0	0	0	0	U	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	Ū	0
	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
	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	U
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	Ü	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		RAL 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
	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
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	тот	ΓAL	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
41		Cubiciai cano di cano riigilis	U	U	U	U	U	U	U	U	U	v	v	Ū	U	v

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.

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 IN	TANG	SIBLE PLANT														
2 30	01.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 30	02.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4 33	39.1	Other Plant & Misc. Equipment	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
5 S	OURC	E OF SUPPLY & PUMPING PLANT														
6 30	03.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7 30	04.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 30	05.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 30	06.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 30	07.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 30		Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	09.2	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 31		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 31		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 33		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TREATMENT PLANT														_
	03.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 30		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 31		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	20.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	39.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT											_	_	_	
	03.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 30		Structures & Improvements	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
25 31		Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	30.4	Distr. Reservoirs & Standpipes	0	. 0	0	0	0	0	0	0	0	0	0	0	0	27.294
27 33		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	8,031
	33.4	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	6,793
	34.4	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 0	0,753
	35.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 33		Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 33		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	U	U	U	U	U
		AL PLANT		•	n	•	•	•	•	. 0	0	0	0	0	a	0
34 30		Land & Land Rights	0	0	U	0	0	0	0		0	0	0	0	0	0
	04.5	Structures & Improvements	0	0	U	0	0	0	0	0	0	0	0	0	0	0
	40.5	Office Furniture & Equipment	0	0	U	Ū	U	0	0	0	0	135	890	1,124	1,446	277
	40.51 41.5	Computer Equipment	Ü	0	U	0	0 n	0	0	0	0	135	090	1,124	1,440	0
		Transportation Equipment	0	•	U		0	•	0	0	0	0	0	0	0	o o
	42.5 43.5	Stores Equipment	Ü	0	Ü	0	0	0	0	0	0	0	0	0	0	0
	43.5 44.5	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	0	0	0	υ n	0	0	0	0	0	0	0
41 34		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	45.5 46.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
43 34		Miscellaneous Equipment	535		535	0	0	0	0	0	535 0	33 3 0	535 0	0	0	333
45 34		Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 54		-								-				Ū		_
46	TOTA	AL.	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:

4 of 5 Page:

A-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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	_ Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	GIBLE 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	423	425	425	425	423	423	423	423	423	425	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	U	U	U	U	U	Ü	Ü	•	•
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	260	260	260	260 N	260	200	260	260 N	200	200	0	200	200	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	n	0	0	n	ñ	0
9 306.2	Lake, River & Other Intakes	n	0	0	n	0	0	n	n	0	0	n	0	ñ	0
10 307.2	Wells & Springs	0	0	0	n 0	0	0	0	n	ñ	Ô	n	ñ	Ô	ō
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	ő	0	n	Ů	Ď	0	Ô	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	7,777	,,,,,	0	7,777	','''	,,,,,	0	0,,,,	,,,,,	,,,,,	0	0	0	0
14 311.2	Pumping Equipment	0	0	0	0	0	Ö	0	0	0	n	0	Ô	0	ō
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	Ô	0	ñ	Ô	Ô	n	ñ	Ô
	R TREATMENT PLANT	U	U	Ū	U	U	U	U	U	Ü	Ü	·	·	·	•
17 303.3	Land & Land Rights	0	0	0	n	O	0	O	0	n	n	0	0	0	0
18 304.3	Structures & Improvements	n	Ô	0	0	Ô	n	o n	n	n	n	ů .	ñ	0	ō
19 311.3	Pumping Equipment	0	0	0	n	Ô	0	0	ň	ñ	Ô	ň	ň	0	ō
20 320.3	Water Treatment Equipment	0	Ô	0	0	0	0	0	0	0	0	0	n	ů	ő
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	ň	0	0	n	n	ñ	0
	MISSION & DISTRIBUTION PLANT	U	U	U	U	U	U	· ·	0	U	v	v	·	ŭ	•
23 303.4	Land & Land Rights	n	n	0	٥	n	0	0	n	0	0	n	0	0	0
24 304.4	Structures & Improvements	0	n	0	ň	0	0	Ŏ	n	n	ő	Ů	Ů	ů.	ō
25 311.4	Pumping Equipment	0	0	0	0	0	Ö	Ö	0	ő	ő	ñ	ñ	ñ	ō
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	n	n	0	Ö	0	ő	ő	ő	ő	0	Ō
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	0,414	0	17,414	0	0	0	0	0	0	0	0	. 0
31 336.4	Backflow Prevention	0	Ö	Ö	ñ	0	ŏ	ő	ñ	ñ	ő	Ô	Ô	ō	0
32 339.4	Other Plant & Misc. Equipment	n	0	0	Ö	Ô	ő	ő	0	o o	o o	ō	ő	ō	ō
	RAL PLANT	· ·	·	Ū	v	. •	•	Ū	Ū	ŭ	ŭ	•	•	_	
34 303.5	Land & Land Rights	n	0	n	0	n	n	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	ñ	ő	Ö	ñ	ő	0	ñ	n	ñ	ō	Õ	ō	ō	0
36 340.5	Office Furniture & Equipment	ñ	Ö	ő	ŏ	ő	0	ŏ	ő	0	Õ	Ô	Ō	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
39 342.5	Stores Equipment	n	ň	n	ñ	ñ	Õ	ň	ñ	n	ō	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	n	ů.	ő	ñ	n n	ő	ŏ	n	ñ	ñ	Ô	0	ō	0
41 344.5	Laboratory Equipment	n	ő	ů	ñ	n	ő	ő	n	ñ	Ď	ō	Õ	0	0
42 345.5	Power Operated Equipment	0	0	o o	o o	Ö	ő	ő	ő	Õ.	ŏ	ŏ	ō	Ö	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	n	0	0	Ö	0	Ö	ő	0	n o	Ď	ő	0	Ö	ő
	-														
46 TOT	AL	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.

Color Colo	(15)
1 NTANGIBLE PLANT 2 301.1 Organization 0 0 0 0 0 0 0 0 0	Average Balance
2 301.1 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u> </u>
3 302.1 Franchises 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 0 0 0 0 0	0
SOURCE OF SUPPLY & PUMPING PLANT Gamma G	425
6 303.2 Land & Land & Land Rights 260 260 260 260 260 260 260 260 260 260	0
7 304.2 Structures & Improvements 0 0 0 0 0 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 0 0 0 0 0	260
9 306.2 Lake, River & Other Intakes 0 0 0 0 0 0 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 0 0 0 0 0	0
11 308.2 Infiltration Galleries & Tunnels	0
12 309.2 Supply Mains 7,777	0
13 310.2 Power Generation Equipment 0 0 0 0 0 0 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 0 0 0 0 0	7,777
15 339.2 Other Plant & Misc. Equipment 0 0 0 0 0 0 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 0 0 0 0 0	0
17 303.3 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	U
18 304.3 Structures & Improvements 0 <	•
19 311.3 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	U
20 320.3 Water Treatment Equipment 0 0 0 0 0 0 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 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 0 0 0 0 0	0
23 303.4 Land & Land Rights 0 <	U
24 304.4 Structures & Improvements 0 <td>0</td>	0
25 311.4 Pumping Equipment 0 0 0 0 0 0 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 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	. 0
Toling Toling Toling Toling Toling Toling Toling Toling	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 19,104	18,617
30 335.4 Hydrants 0 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	Õ
32 339.4 Other Plant & Misc. Equipment 0 0 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
35 304.5 Structures & Improvements 0 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
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
40 343.5 Tools, Shop & Garage Equipment 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	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 53	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	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

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

Holiday Haven
Docket No. 060368-WS
Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

A-6 1 of 5

Page: Preparer: Robert M. Griffin

		Provide the Average Sewer Plant in Serv (1)	(2) Historica	(3)	(4)	(5)	(6) ediate Yea	(7) or 2006	(8)	(9) d Rate Ye	(10) ear 2007
Line	Acct		Adjusted	Non-Us	sed & Useful	Adjusted	Non-Us	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	SIBLE PLANT									
2	351.1	Organization	0	0.00%	0 }	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	110	0.00%	0 1	110	0.00%	0	110	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	COLLEC	CTION PLANT			l						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	C
7	354.2	Structures & Improvements	33,452	0.00%	0	33,512	0.00%	0	34,131	0.00%	C
8	355.2	Power Generation Equipment	. 0	0.00%	0	0	0.00%	0	0	0.00%	C
9	360.2	Collection Sewers - Force	2,336	0.00%	o l	2,672	0.00%	o.	2,672	0.00%	Ċ
10	361.2	Collection Sewers - Gravity	137,266	0.00%	ō	142,910	0.00%	ō	164,856	0.00%	Ċ
11	362.2	Special Collecting Structures	0	0.00%	ŏ	0	0.00%	Ö	0	0.00%	
12	363.2	Services to Customers	5,012	0.00%	ŏ	5,012	0.00%	Ö	5,012	0.00%	Ò
13	364.2	Flow Measuring Devices	0,012	0.00%	ő	0,012	0.00%	ŏ	0,012	0.00%	Č
	365.2	Flow Measuring Installations	Ö	0.00%	ő	0	0.00%	ő	ő	0.00%	
14		•	0	0.00%	0	0	0.00%	0	0	0.00%	(
	389.2	Other Plant & Misc. Equipment	U	0.00%	٥	U	0.00%	U	U	0.00%	,
		M PUMPING PLANT		0.000/			0.000/	ا ۾	•	0.000/	,
	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%	1
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	TREAT	MENT 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%	1
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%	ō	280,026	0.00%	0	280,026	0.00%	
28	381.4	Plant Sewers	186,866	0.00%	ō	186,866	0.00%	ō	186,866	0.00%	
29	382.4	Outfall Sewer Lines	0	0.00%	ŏ	0	0.00%	ő	0	0.00%	i
30	389.4	Other Plant & Misc. Equipment	Ö	0.00%	ŏ	Ö	0.00%	ő	ő	0.00%	
31		IMED WATER TREATMENT PLANT	U	0.0076	٥	0	0.0070	ŭ		0.0076	`
			100 433	0.000/	۱ م	100 422	0.009/	0	100 422	0.00%	(
32	353.5	Land & Land Rights	108,433	0.00%	0	108,433	0.00%	0	108,433		,
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	-	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	RECLA	MED 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%	o l	0	0.00%	o l	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.	Ō	0.00%	o l	Õ	0.00%	ő	o o	0.00%	. (
49	389.6	Other Plant & Misc. Equipment	Ö	0.00%	ő	Ö	0.00%	o i	ő	0.00%	i
50		AL PLANT	•	0.0070	ĭ,	J	0.0070	ŭ	·	0.0070	
51	353.7	Land & Land Rights	. 0	0.00%	0	0	0.00%	0	0	0.00%	
	354.7	Structures & Improvements	0	0.00%	ő	0		0	0		,
53	390.7						0.00%			0.00%	
		Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
54 55	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%	ō	0	0.00%	o l	0	0.00%	
	398.7	Other Tangible Plant	0	0.00%	ŏ	ő	0.00%	Ö	ő	0.00%	
		rangioro riorit	J	0.0076	° l	U	0.0070	٦	'	0.00/6	
63	TOT	AL	783,557		0	795,329		0	822,384		
							-			. :	

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Holiday Haven
Docket No. 060368-WS
Test Year Ending 12/31/05.
Historica [X] Projected []

Schedule: A-6 Page: 2 of 5 Preparer: Robert M. Griffin

Florida Public Service Commission

	Apr.		Aug.	dos	2	Nov	Balance
MINAGIBLE PLANT			000 000000000 000000 0000000 0		000 000000000 000000 0000000	000 000000000 000000 0000000	
35.2.1 Partitises 35.2.1 Collection Surveys 35.2.2 Land & Land Rights 35.2 Land & Land Rights 35.2 Surdictees & Improvements 35.2 Surdictees & Improvements 35.2 Services to Customers 36.2 Services to Customers 36.3 Services to Customers 36.4 Services to Customers 36.5 Services to Customers 36.5 Services to Customers 36.5 Services to Customers 36.5 Services to Customers 36.6 Services to Customers 36.7 Fire Multiple Pulvar 36.8 Survicus & Improvements 36.9 Survicus & Improvements 36.1 Services to Customers 36.2 Services to Customers 36.3 Land & Land Rights 36.3 Survicus & Improvements 36.4 Survicus & Improvements 36.5 Services & Improvements 36.4 Survicus & Improvements 36.5 Services & Improvements 36.4 Survicus & Improvements 36.5 Services & Improvements 36.5 S							
38.1 Other Plant & Misc. Equipment 0 35.2 Land & Land Rights 0 35.2 Ind and & Land Rights 0 35.2 Sand & Land Rights 0 36.2 Surctures & Improvements 0 36.2 Collection Sewers - Force 0 36.2 Services to Customers 0 36.3 Services as Improvements 0 36.3 Lower Generation Edupment 0 37.1 Pumping Equipment 0 38.2 Other Plant & Misc. Equipment 0 38.3 Lower Generation Equipment 0 38.4 Surctures & Improvements 0 38.4 Surctures & Improvements 0 38.5 Forcutures & Improvements 0 38.5 Servinctures &	0 00000000 000000 000000		o oooooooo oooooo o		o ooooooooo oooooo	0 0000000000 000000 0000000	
353.2 Land & Land Rights 364.2 Structures & Improvements 365.2 Ober Generation Equipment 365.2 Ober Cleation Sweers - Gravity 366.2 Collection Sweers - Force 367.2 Special Collection Structures 368.2 Collection Sweers - Gravity 368.2 Flow Measuring Desiries 368.2 Flow Measuring Desiries 368.2 Collection Sweers - Gravity 368.2 Flow Measuring Desiries 368.3 Services to Customers 368.2 Collection Sweers 368.3 Survictures & Improvements 368.3 Structures & Improvements 378.3 Land & Land Rights 378.4 Survictures & Improvements 378.4 Demorphis Equipment 378.4 Survictures & Improvements 378.4 Land & Land Rights 378.4 Outfall Sewer Lines 378.4 Outfall Sewer Lines 378.5 Dewer Generation Equipment 378.5 Land & Land Rights 378.5 Land & Land Rights 378.5 Structures & Improvements 378.6 Fanchises 378.6 Fanchises 378.6 Fanchises 378.6 Structures & Improvements 378.7 Structures & Improvements 378.7 Structures & Improvements 378.8 Structures & Improvements 378.9 Structures & Improvements 378.9 Structures & Improvements 378.			000000000000000000000000000000000000000		000000000000000000000000000000000000000	000000000 000000 0000000	
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35.2 Power Generation Equipment 0 36.1 Collection Sewers - Gravity 0 36.2 Collection Sewers - Gravity 0 36.2 Special Collecting Structures 0 36.2 Special Collecting Structures 0 36.2 Flow Measuring Devices 0 36.3 Land & Land Rights 0 36.4 Structures & Improvements 0 37.3 Pumping Equipment 0 37.3 Pumping Equipment 0 37.4 Structures & Improvements 0 38.4 Other Plant & Misc. Equipment 0 38.4 Structures & Improvements 0 38.5 Land Rights 0 38.5 Land Rights 0 38.5 Land Rights 0 38.5 Land					0000000 00000 0000000	0000000 000000 000000	
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20.2. Collection Students Collection S							
36.3.2 Sprotes concerning decidents 96.2 Four Measuring Devices 96.3 36.2 Flow Measuring Devices 96.3 36.2 Flow Measuring Devices 9 36.2 Other Plant & Misc. Equipment 9 36.3 Land & Land Rights 9 36.4.3 Structures & Improvements 9 370.3 Recevering Well 9 371.3 Pumping Equipment 9 370.3 Recevering Well 9 380.3 Other Plant & Misc. Equipment 9 381.4 Plant Replace 9 382.4 Index Land Rights 9 382.4 Flower Generation Equipment 9 382.4 Land & Land Rights 9 382.5 Land & Land Rights 9 382.5 Land & Land Rights 9 383.5 Structures & Improvements 9 384.5 Structures & Improvements 9 385.5 Land & Land Rights 9 384.5 Structures & Improvements 9 385.5 Land & Land Rights 9 386.5 Flower Generation Equipment 9 385.5 Flower Generation Equipment 9 386.5 Flower Generation Equipment 9							
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347.3 Receiving Wells 393.3 Other Plant & Miss. Equipment TREATMENT AND DISPOSAL PLANT 383.4 Inching Equipment 380.4 Structures & Improvements 382.4 Outer Serial Equipment 382.4 Outer Serial Equipment 382.4 Outer Serial Equipment 382.4 Outer Serial Equipment 382.5 Fower Generation Equipment 383.5 Land Rights 55.5 Power Generation Equipment 35.5 Power Generation Equipment 35.5 Pumping Equipment 371.5 Pumping Equipment 371.5 Pumping Equipment 372.5 Pumping Equipment 373.5 Four Generation Equipment 374.5 Reuse Distribution Reservoirs 374.5 Reuse Distribution Reservoirs 374.5 Reuse Distribution Reservoirs 375.5 Four Generation Equipment 376.5 Four Generation Equipment 377.5 Pumping Equipment 377.5 Four Generation Equipment 377.5 Four Generation Equipment 377.5 Four Generation Equipment 377.6 Four Generation Equipment 377.7 Rease Distribution PLANT 378.5 Four Generation Equipment 378.5 Four Generation Equipment 378.5 Four Generation Equipment 378.6 Franchises 378.7						>>>	
1989.3 Purping detupment 1989.3			o			00 000000	
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35.3.4 Land Rights 0 35.4 Structures & Improvements 0 35.4 Surctures & Improvements 0 380.4 Treatment & Disposal Equipment 0 382.4 Dural Sewers 0 382.4 Outer Plant & Masc. Equipment 0 RECLAIMED WATER TREATMENT PLANT 0 78.5.5 Land & Land Rights 0 35.5 Surctures & Improvements 0 37.1.5 Pumping Equipment 0 37.5 Pumping Equipment 0 38.5 There Distribution Reservoirs 0 38.5 Plant Sewers 0 38.5 Plant Sewers 0 38.5 Flant Plant & Distosal Equipment 0 38.5 Flant Plant & Sewers 0 38.5 Flant Sewers 0 38.6 Same Contents & Improvements			0000000	000000	000000	000000	
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35.4 Power Generation Equipment 0 38.0 Treatment & Disposal Equipment 0 38.0 Freatment & Disposal Equipment 0 38.2 Outfall Sewer Lines 0 38.2 Outfall Sewer Lines 0 RECLAMED WATER TREATMENT PLANT 0 0 35.5 Land & Land Rights 0 0 35.5 Power Generation Equipment 0 0 37.5 Fumping Equipment 0 0 37.5 Treatment & Disposal Equipment 0 0 38.5 The and Sewer Siste Uniquent 0 0 38.5 Fanal Sewer Siste Uniquent 0 0 ABS-S Franchises 0 0 38.5 Franchises 0 0 35.36 Franchises 0 0 35.36 Franchises 0 0 35.36 Power Generation Equipment 0 0 35.36 Power Generation Equipment 0 0 <t< td=""><td></td><td></td><td></td><td></td><td>0000</td><td>0000</td><td></td></t<>					0000	0000	
380.4 Treatment & Obsosal Equipment 0 380.4 Treatment & Obsosal Equipment 0 382.4 Outhal Sewers 0 382.4 Outhal Sewers 0 382.4 Outhal Sewers 0 383.5 Fizzules 0 6. Sinctures & Improvements 0 35.5 Fortcures & Improvements 0 371.5 Pumping Equipment 0 371.5 Pumping Equipment 0 380.5 Treatment & Disposal Equipment 0 381.5 Plant Sewers 0 384.5 Other Plant & Masseroirs 0 384.5 Other Plant & Masser Equipment 0 384.5 Other Plant & Masser Equipment 0 384.5 Franchiser 0 384.5 A Franchiser 0 384.5 A Franchiser 0 385.6 Franchiser 0 385.6 Franchiser 0 385.6 Pumpinents & Improvements 0 386.5 Other Conecision Equipment 0 386.6 Resease Services 0					0000	0000	
38.1.4 Plant Sewers 38.2 Outal Sewer Lines 0 38.9.4 Outal Sewer Lines 0 38.9.4 Outal Sewer Lines 0 38.5 Land Rehtz 0 35.5 Land Rehtz 0 35.5.5 Power Generation Equipment 0 37.5 Promping Equipment 0 37.5 Power Generation Equipment 0 38.5.5 Power Daily Equipment 0 38.5 Plant Sewers 0 38.5 Treatment & Disposal Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 38.5. Cherr Plant & Msc. Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 35.3.6 Franchises & Improvements 0 35.3.6 Land Rights 0 35.4.6 Shuckures & Improvements 0 36.6 Power Generation Equipment 0 36.6 Power Generation Equipment 0			000 0	000	000	000	
382.4 Outfall Sever Lines 0 RECLAMIC DWATER TREATMENT PLANT 0 RECLAMIC DWATER TREATMENT PLANT 0 355.5 Land & Land Rights 0 355.5 Power Generation Equipment 0 371.5 Pumping Equipment 0 374.5 Faces Distribution Reservoirs 0 38.1 Fam Severs 0 38.5 Fam Severs 0 38.5 Fam Severs 0 38.5 Fam Severs 0 38.5 Fam Rese Distribution Reservoirs 0 38.5 Fam Lines 0 38.5 Severtiers & Improvements 0 38.5 Power Generation Equipment 0 38.6 Fam Reservoirs 0 <t< td=""><td>00 0000</td><td></td><td>00 0</td><td>00 0</td><td>00</td><td>0 0</td><td></td></t<>	00 0000		00 0	00 0	00	0 0	
RECLAIMED WATER TREATMENT PLANT 0 363.5 Land Regits 0 363.5 Land Rughts 0 363.5 Structures & Improvements 0 371.5 Structures & Improvements 0 373.5 Pumping Equipment 0 380.5 Pumping Equipment 0 380.5 Treatment & Disposal Equipment 0 381.5 Plant Sewers 0 384.5 Of ther Plant & Disposal Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 385.6 Franchises 0 353.6 Land Raghts 0 353.6 Land Raghts 0 353.6 Land Raghts 0 354.6 Structures & Improvements 0 365.6 Power Generation Equipment 0 365.6 Raghts 0 365.6 Raghts 0 365.6 Raghts 0 366.6 Raghts 0	0 00000		0 0	0 0	_	0	
RECLAMED WATER TREATMENT PLANT 35.5. Land & Land Rights 35.5. Land & Land Rights 35.5. Power Generation Equipment 37.1. Pumping Equipment 37.1. Pumping Equipment 37.2. Reatment & Disposal Equipment 38.0. Treatment & Disposal Equipment 38.1. Plant Sewers 38.5. Other Plant & Misc. Equipment 38.5. Cher Plant & Misc. Equipment	0000	0	0	o	>		
354.5 Land Rights 0 0 355.5 Land Rights 0 0 355.5 Power Generation Equipment 0 0 371.5 Pumping Equipment 0 0 374.5 Peuce Distribution Reservoirs 0 0 380.5 Treatment & Disposal Equipment 0 0 381.5 Plant Sewar Resc. Equipment 0 0 RECLAIMED WATER DISTRIBUTION PLANT 0 0 352.6 Franchises 0 0 353.6 Land Rights 0 0 353.6 Pand & Land Rights 0 0 354.6 Structures & Improvements 0 0 365.6 Power Generation Equipment 0 0 365.6 Power Generation Equipment 0 0	0000	0	0	c		,	
35.45. Structures & Improvements 0 371.5 Pumping Equipment 0 371.5 Pumping Equipment 0 380.5 Persent Structures 0 380.5 Treatment & Disposal Equipment 0 381.5 Plant Sewers 0 384.5 Other Plant & Mosc Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 382.6 Franchises 0 383.6 Franchises 0 353.6 Land Rights 0 353.6 Land Rights 0 354.6 Structures & Improvements 0 385.6 Power Generation Equipment 0 386.6 Reuses Services 0	0000			•	0	0 1	
355.5 Power Generation Equipment 0 374.5 Reveal Operation of Equipment 0 374.5 Reveal Distribution Reservoirs 0 380.5 Treatment & Disposal Equipment 0 381.5 Plant Sewers 0 382.5 Other Plant & Misc. Equipment 0 382.6 Land Sewers 0 352.6 Franchises 0 353.6 Land Rights 0 354.6 Structures & Improvements 0 356.6 Power Generation Equipment 0 366.6 Reverse Services 0	000	-	0	0	۰ ،	٥ (
374.5. Pumping equipment 0 380.5. Pumping equipment 0 380.5. Treatment & Disposal Equipment 0 381.5. Plant Sware 0 382.5. Offer Plant & Misc. Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 352.6. Franchises 0 353.6. Land Rights 0 353.6. Land Rights 0 354.6. Structures & Improvements 0 365.6. Power Generation Equipment 0 366.6. Reuse Services 0	00		0	-	-	-	-
380.5 Treatment & Disposal Equipment 0 381.5 Plant Sewers 0 389.5 Other Plant & Miss. Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 0 353.6 Franchises 0 0 353.6 Land Rights 0 0 354.6 Structures & Improvements 0 0 355.6 Power Generation Equipment 0 0 365.6 Reuses Sorwides 0 0			. 0	0	. 0	. 0	-
38.1.5 Plant Sewers 0 0 389.5 Other Plant & Misc. Equipment 0 0 RECLAIMED WATER DISTRIBUTION PLANT 0 0 352.6 Franchises 0 0 353.6 Land & Land Rights 0 0 354.6 Sirocures & Improvements 0 0 355.6 Power Generation Equipment 0 0 366.6 Reuse Services 0 0	0		0	0 0	0	0	-
389.5 Other Plant & Misc. Equipment 0 RECLAIMED WATER DISTRIBUTION PLANT 0 352.6 Franchises 0 0 353.6 Land & Land Rights 0 0 354.6 Structures & Improvements 0 0 355.6 Power Generation Equipment 0 0 366.6 Reuse Services 0 0	0 0	0 0	0	0	0	0	
RECCLAIMED WATER DISTRIBUTION PLANT 35.26 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0		0	0	0	0	_
35.26 Franchises 0 0 35.36 Land Rights 0 0 35.45 Structures & Improvements 0 0 35.56 Power Generation Equipment 0 0 366.6 Reuse Services 0 0			•	•	d	c	
353.6 Land & Land rights 0 0 0 354.6 Structures & Improvements 0 0 0 355.6 Power Generation Equipment 0 0 366.6 Reuse Services 0 0 0	0 0		> c		•		
354.6 Succides a improvements 0 0 0 366.6 Reuse Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			> <		o		
366.6 Reuse Services 0 0			. 0	0	0	0	
	0		0		0	0	
367.6 Reuse Meters & Meter Installations 0 0	0 0		0		0	0	
371,6 Pumping Equipment 0 0	0		0 (0	0 0	0 0	
375.6 Reuse Transmission & Distr. Sys. 0 0	0 0		0 0		0		
3885.0 Uner Plant & MISC. Equipment 0 0			5		•	•	
SES 7 Land R Land Bights 0	0		C	0	0	0	
354.7 Shuctures & Improvements	, ,		0 0	0	0	. 0	
390 7 Office Furniture & Equipment 0 0	. 0	_	. 0	0	0	0	
390.71 Computer Equipment 0 0	0 0	_	0	0	0	0	
391.7 Transportation Equipment 0 0	0		0		0 (0 0	
392.7 Stores Equipment 0	0	_	>		-	-	
393.7 Tools, Shop & Garage Equipment 0 0			> <		o c		
394,7 Educatoly Equipment 0 0 0 395.7 Power Operated Equipment 0 0	-	_	• •		0	0	
396.7 Communication Equipment 0 0			• •		0	0	
397.7	0 0	0 0	0	0 0	0	0	0
398.7 Other Tangible Plant 0 0			0		0	0	
0 0 0 0	0 0	0 0	0	0 0	0	0	0

Schedule of Sewer 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: Page: 3 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 Test Year and the ending balance for the prior year.

(1) e Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGIBLE PLANT	_					_	_							
351.1 Organization 352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0 110	1
352.1 Franchises 389.1 Other Plant & Misc. Equipment	110 0	110	110	110	110	110	110	110 0	110 0	110 0	110 0	110 0	110	'
COLLECTION PLANT	U	0	0	0	0	0	0	U	U	v	U	U	U	
353.2 Land & Land Rights	0	0	0	0	0	n	0	0	0	0	0	0	0	
354.2 Structures & Improvements	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,452	33,4
355.2 Power Generation Equipment	00,402	00,402	05.402	0	00,432	0,452	00,402	00,102	00,102	00,102	0	0	0	
360.2 Collection Sewers - Force	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2.275	2.672	2.672	2.3
361.2 Collection Sewers - Gravity	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,266	137,
362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
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
364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT														
353.3 Land & Land Rights 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.3 Power Generation Equipment 370.3 Receiving Wells	0	0	. 0	0	0	. 0	0	0	0	0	0	0	0	_
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
371.3 Pumping Equipment	27,915	27,915	27,915	28,138	28,138	28,138	29,283	29,283	29,283	29,283	29,540	29,540	29,540	21
389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT		_	_	_	_	_	_	_		_			•	
353.4 Land & Land Rights 354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4 Power Generation Equipment 380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	278
	276,922	276,922	276,922	276,922	276,922	276,922	276,922	276,922	280,026	280,026	280,026	280,026	280,026	186
381.4 Plant Sewers 382.4 Outfall Sewer Lines	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866	186,866 0	186,866 0	100
389.4 Other Plant & Misc. Equipment	0	0	0	0 0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER TREATMENT PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	
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
354.5 Structures & Improvements	100,433	106,433	100,433	106,433	106,433	100,433	0	0 00	100,433	100,433	100,433	100,433	00,433	
354.5 Structures & Improvements 355.5 Power Generation Equipment	0	ő	0	0	0	ő	0	0	0	0	0	0	0	
371.5 Pumping Equipment	ň	n	n	ő	ŏ	0	ñ	ñ	0	o o	ő	ñ	ő	
374.5 Reuse Distribution Reservoirs	0	ő	ñ	ő	0	0	ň.	Ů	Ů	Ď	0	0	Ď	
380.5 Treatment & Disposal Equipment	ñ	o o	n	å	Ö	0	ñ	ŏ	ŏ	0	ů	ŏ	Ô	
381.5 Plant Sewers	ő	0	ň	ő	ň	0	ŏ	ő	0	ő	ō	ő	ő	
389.5 Other Plant & Misc. Equipment	o o	ő	Ö	Ô	ŏ	ŏ	ő	ő	ő	ŏ	ō	ō	ō	
RECLAIMED WATER DISTRIBUTION PLANT		_	_	•	•	•	-	-	-	_	-			
352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	Ō	Ö	0	Ō	Ō	ō	0	0	0	0	0	. 0	0	
354.6 Structures & Improvements	ō	ō	Ō	ō	0	Ō	Ō	0	0	0	0	0	0	
355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6 Reuse Services	0	0	ō	ō	ō	0	0	0	0	0	0	0	0	
367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL PLANT														
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.71 Computer Equipment	0	0	0	0	0	0	0	0	0	119	785	992	1,275	
391.7 Transportation Equipment	0	0	0	0	0.	0	0	0	0	0	0	0	0	
392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment 396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	460	0	100	
	460	460	460	460	460	460	460	460	460	460 0	460 0	460 0	460 0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant	0	U	0	0	U	0	0	U	Ü	U	Ü	U	U	
TOTAL	781,211	781,211	781,211	781,434	781,434	781,434	782,579	782,579	785,683	785,802	786,725	787,329	787,612	78
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	10

Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

Schedule Year Ending 12/31/06 Historical [] Projected [X]

Schedule: A-6 4 of 5 Page: Preparer: Robert M. Griffin

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

ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT														
2 351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 352.1 4 389.1	Franchises	110	110	110	110	110	110	110	110	110	110	110	110	110	11
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 353.2	CTION PLANT Land & Land Rights				_		_	_	_	_				0	
7 354.2	Structures & Improvements	0	0 453	0	0	0	0	0	0	0	0	0	0	34,226	33,5
8 355.2	Power Generation Equipment	33,452 0	33,452 0	33,452	33,452	33,452 0	33,452 0	33,452 0	33,452 0	33,452 0	33,452	33,452 0	33,452 0	34,226	33,5
9 360.2	Collection Sewers - Force	2,672	2,672		2,672	•				2,672		2,672	2,672	2,672	2,6
0 361.2	Collection Sewers - Gravity	137,266	137,266	2,672 137,266	137,266	2,672 137,266	2,672 137,266	2,672 143,380	2,672 143,380	143,380	2,672 149,494	149,494	149,494	155,608	142,9
1 362.2	Special Collecting Structures	137,200	137,200	0	137,200	137,200	137,266	143,300	143,360	0 143	149,494	145,454	145,454	155,600	172,0
2 363.2	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	5.0
3 364.2	Flow Measuring Devices	0,012	0.012	0.012	0,012	0,012	0,012	0.012	0,012	0,012	0,012	0,0.2	0,0.2	0,0.2	0.0
4 365.2	Flow Measuring Installations	Ô	Ô	ő	å	0	ő	0	0	ő	ň	0		Ď	
5 389.2	Other Plant & Misc. Equipment	ő	ŏ	ő	ő	ŏ	ő	ő	ő	ŏ	ő	ő	ő	ő	
	M PUMPING PLANT	•	•	•		•	Ū	•	•	•	•	•	•	-	
7 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3	Structures & Improvements	ō	ō	ō	ň	ŏ	ő	ō	ŏ	ō	Ö	ŏ	ō	Ö	
9 355.3	Power Generation Equipment	Ô	Ó	ŏ	ñ	Õ	ñ	Õ	Ô	0	Ō	0	0	0	
0 370.3	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	2,5
1 371.3	Pumping Equipment	29,540	29.540	29,540	29,540	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	31,574	30,9
2 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 TREAT	MENT AND DISPOSAL PLANT				•		•		•						
353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4	Structures & Improvements	0	0	0	Ö	0	ō	0	Ō	0	0	0	0	0	
355.4	Power Generation Equipment	0	0	0	Ō	0	ò	0	0	0	0	0	0	0	
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,
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.
382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	. 0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLA	IMED WATER TREATMENT PLANT														
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	108,4
354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5	Reuse Distribution Reservoirs	0	0	0	ō	0	0	Ó	0	0	0	0	0	0	
7 380.5	Treatment & Disposal Equipment	0	0	0	Ö	0	0	0	0	0	0	0	0	0	
381.5	Plant Sewers	0	0	Ó	ō	Ó	0	Ö	0	0	0	0	0	0	
389.5	Other Plant & Misc. Equipment	o	0	0	ō	0	ō	Ō	o	0	0	٥	0	0	
) RECLA	IMED WATER DISTRIBUTION PLANT														
352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6	Reuse Services	0	0	0	0	. 0	0	0	0	0	0	0	0	0	
367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6	Pumping Equipment	-0	0	0	0	0	0	0	0	0	0	0	0	0	
375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	AL PLANT														
353.7	Land & Land Rights	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 390.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7	Office Furniture & Equipment	- 0	0	0	0	0	0	0	0	0	0	0	0	0	
390.71	Computer Equipment	1,275	1,275	1,275	1,386	1,386	1,839	1,920	1,920	1,920	1,920	1,920	1,920	4,490	1,
391.7	Transportation Equipment	0 .	0	0	0	0	0	0	0	0	0	0	0	0	
392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7	Power Operated Equipment	0	0	0	Ö	0	0	0	0	0	0	0	0	0	
396.7	Communication Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	
397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7	Other Tangible Plant	0	0	Ô	ō	0	Ō	Ō	Ö	0	0	0	0	0	
тот	-	-	•	-	•	-	-	•	•	•	-	•	_	-	
TOT	AL	787,612	787,612	787,612	787,723	789,758	790,210	796,405	796,405	796.405	802,519	802,519	802,519	811,978	795,
	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.
	Susticial Calle & Land Rights	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	100,433	108

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

Florida Public Service Commission

Holiday Haven
Docket No. 060368-WS
Schedule Year Ending 12/31/07

Schedule: A-6 Page: 5 of 5

Preparer: Robert M. Griffin

Historical [] Projected [X] 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 Acct Prior Year Jun Account Name 12/31/66 Jan Feb Mar Apr May Jun Jul Aug Sep	0 110 0 0 34,058 0 2,672 172,003 0 5,012	0 110 0 34,058 0 2,672 172,003	0 110 0 34,002 0 2,672	Average Balance 0 110 0 0 34,131
2 35.11 Organization 0	110 0 0 34,058 0 2,672 172,003	110 0 0 34,058 0 2,672 172,003	110 0 0 34,002 0	110 0 0
3 32.1 Franchises 110 110 110 110 110 110 110 110 110 11	110 0 0 34,058 0 2,672 172,003	110 0 0 34,058 0 2,672 172,003	110 0 0 34,002 0	110 0 0
381 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0	0 34,058 0 2,672 172,003	0 34,058 0 2,672 172,003	0 34,002 0	0
5 COLLECTION PLANT 5 353-2 Land & Land Rights	0 34,058 0 2,672 172,003 0	0 34,058 0 2,672 172,003	0 34,002 0	0
7 344.2 Slutzbures & Improvements	34,058 0 2,672 172,003 0	34,058 0 2,672 172,003	34,002 0	
8 35.2 Power Generation Equipment 34.11 34.1	0 2,672 172,003 0	0 2,672 172,003	0	34,131
9 880 2 Collection Sewers - Force	0 2,672 172,003 0	2,672 172,003		
10 381-2	172,003 0	172,003	2.672	0
11 362 2 Special Collecting Structures 0 2 363.2 Specials Collecting Structures 0 5,012	0			2,672
12 363.2 Services to Customers 5.012	•	0	177,468	164,856
13 364 2 Flow Measuring Devices	5,012		0	0
14 365.2 Plow Measuring Installations 0 0 0 0 0 0 0 0 0		5,012	5,012	5,012
15 389 2 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0	0	0	0	0
16 SYSTEM PUMPING PLANT	0	0	0	0
17 353 Land & Land Rights 0 0 0 0 0 0 0 0 0	U	U	U	U
18 354.3 Structures & Improvements 0 0 0 0 0 0 0 0 0	0	0	0	0
9 355.3 Power Generation Equipment 0 0 0 0 0 0 0 0 0	ő	0	0	o o
20, 370,3 Receiving Wells	0	ő	0	ő
21 371.3 Pumping Equipment 31,574	2,500	2,500	2,500	2,500
23 389.3 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31,574	31,574	31,574	31,574
24 353.4 Land & Land Rights 0	0	. 0	. 0	0
25 354.4 Structures & Improvements 0 0 0 250 250 250 500 500 500 750 26 355.4 Power Generation Equipment 0				
26 355.4 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0
27 38.0.4 Treatment & Disposal Equipment 280,026 280,226 280,226 280,226 280,22	750	750	1,000	423
28 381.4 Plant Sewers 186.866	0	0	0	0
29 382.4	280,026	280,026	280.026	280.026
38 38 4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0	186,866	186,866	186,866	186,866
STATES S	0	0	0	0
32 353.5 Land & Land Rights 108.433	0	U	0	U
33 354.5 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	108,433	108,433	108,433	108,433
34 355.5 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	106,455	100,433	100,433
35 371.5 Pumping Equipment 0	0	0	0	0
37 380.5 Treatment & Disposal Equipment 0	0	ŏ	0	ő
38 381.5 Plant Sewers 0	Ö	ō	Õ	ō
39 389.5 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 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 0 0 0 0	0	0	0	0
42 353.6 Land & Land Rights 0 <td>0</td> <td>0</td> <td>0</td> <td>0</td>	0	0	0	0
43 354.6 Structures & Improvements 0 0 0 0 0 0 0 0 0 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 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 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 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 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 0 0 0 0 0	0	Ö	0	0
49 389.6 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0	ő	ŏ	ő	n
50 GENERAL PLANT	ŏ	ŏ	ő	Ö
		•	•	•
51 353.7 Land & Land Rights 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
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 55 391.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,863	5,953	6,067	5,320
EC 2027 C+ F	0	0	0	0
	0	0	0	0
57 394.7 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 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	0 460	460
61 397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0	0	460	460	460
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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Schedule: A-7 Page: 1 of 1

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

	(1)	(2) Base Year 2005	(3) Intermediate		(5) Projected Rat		(9)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water						
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	0	0	0	0	0	
	Sewer						
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	0	0	0		0	

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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2	2004 in accordance with PSC Am	endatory Order
1	12/31/92 Balance		
	4000		
•	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		
17			
	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

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 2 of 2 Page:

Preparer: Robert M. Griffin

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
he b	alances for this system begin June 30, 2004 in	accordance with PSC Am	iendatory Order
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	0000		
20	2002 Additions		
38 39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
7,			*
	2003		
42	Additions		
43	Retirements		
44 45	Adjustments 06/30/04 Amend. Order Balance	30,207	301,973
45	00/30/04 Amenu. Order Balance	30,207	301,370
	2004		40.004
46	Additions	672	13,394
47	Retirements	0	0
48	Adjustments 12/31/04 Balance	30,879	0 315,367
49		30,679	313,307
	2005		00.04
50	Additions	1,441	26,914
51	Retirements	0	(12,621
52 53	Adjustments 12/31/05 Balance	50 32,369	329,704
55		02,000	020,70
	2006	0.040	07 170
54	Additions	2,043	27,179
55 56	Retirements	(1,307) 365	(3,367 322
56 57	Adjustments 12/31/06 Balance	33,470	353,838
57		55,470	303,636
	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 Test Year Average balance Holiday Haven Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: 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.

	-	(1)	(2) Historica	(3) al Base Yea	(4) or 2005	(5) Interme	(6) ediate Yea	(7) r 2006	(8) Projecte	(9) ed Rate Ye	(10) ear 2007
Line	Acct		Adjusted	Non-Used		Adjusted		d & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	SIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	(8)	0.00%	ŏ	2	0.00%	ŏ	13	0.00%	ō
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ő	0	0.00%	Ô	0	0.00%	ō
5		E OF SUPPLY & PUMPING PLANT	•	5.5575	Ĭ	-			•		·
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	Ô	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	ő
8	305.2	Collect, & Impound Reservoirs	0	0.00%	ŏ	0	0.00%	0	ő	0.00%	ő
9	306.2	Lake, River & Other Intakes	ō	0.00%	ő	ő	0.00%	ŏ	Ö	0.00%	ō
10	307.2	Wells & Springs	0	0.00%	ő	Ö	0.00%	ő	0	0.00%	Ö
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ő	ő	0.00%	o l	Ö	0.00%	ő
12	309.2	Supply Mains	5.793	0.00%	ő	6,015	0.00%	o l	6,238	0.00%	ō
13	310.2	Power Generation Equipment	0,700	0.00%	ő	0,070	0.00%	ő	0,200	0.00%	ŏ
14	311.2	Pumping Equipment	0	0.00%	ő	. 0	0.00%	ŏ	0	0.00%	ő
15	339.2	Other Plant & Misc. Equipment	o o	0.00%	ő	ŏ	0.00%	ŏ	ő	0.00%	0
16		TREATMENT PLANT	Ū	0.0070	Ϋ́Ι	J	0.0070	ĭ	· ·	0.0070	Ü
17	303.3	Land & Land Rights	0	0.00%	О	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	ő	ő	0.00%	ŏ	ő	0.00%	ŏ
19	311.3	Pumping Equipment	0	0.00%	ő	Ö	0.00%	ŏ	0	0.00%	0
20	320.3	Water Treatment Equipment	ő	0.00%	ŏ	. 0	0.00%	ŏ	ő	0.00%	ő
21	339.3	Other Plant & Misc. Equipment	0	0.00%	ő	ő	0.00%	ő	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	· ·	0.0070	ď	J	0.0078	Ŭ	U	0.0078	J
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	ő	0.00%	ŏ	Ö	0.00%	ŏ	0	0.00%	ő
25	311.4	Pumping Equipment	ő	0.00%	ŏ	ő	0.00%	ŏ	0	0.00%	ő
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	ő	ő	0.00%	ŏ	ő	0.00%	ŏ
27	331.4	Transm, & Distribution Mains	17,059	0.00%	ŏ	17,391	0.00%	ő	17,294	0.00%	ō
28	333.4	Services	3,186	0.00%	ő	3,387	0.00%	ő	3,587	0.00%	ŏ
29	334.4	Meters & Meter Installations	5,325	0.00%	ő	5,755	0.00%	ő	5,933	0.00%	ō
30	335.4	Hydrants	0	0.00%	ő	0,,55	0.00%	ő	0	0.00%	ō
31	336.4	Backflow Prevention	0	0.00%	ŏ	Ö	0.00%	ő	0	0.00%	. 0
32	339.4	Other Plant & Misc. Equipment	Ō	0.00%	ő	Ö	0.00%	ő	Ö	0.00%	o o
33		AL PLANT	•		- 1	•		·	•		-
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	Ô	0.00%	ő	Ö	0.00%	o l	o o	0.00%	Ö
36	340.5	Office Furniture & Equipment	Ō	0.00%	ő	0	0.00%	ő	o	0.00%	Ö
37	340.51	Computer Equipment	7	0.00%	ŏ	203	0.00%	ō	901	0.00%	ō
38	341.5	Transportation Equipment	0	0.00%	o i	0	0.00%	0	0	0.00%	ō
39	342.5	Stores Equipment	0	0.00%	ō	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	Ō	0.00%	ŏ	ō	0.00%	ō	0	0.00%	Ō
41	344.5	Laboratory Equipment	0	0.00%	ŏ l	0	0.00%	ō	Ō	0.00%	Ō
42	345.5	Power Operated Equipment	0	0.00%	ō	ا م	0.00%	ō	ō	0.00%	0
43	346.5	Communication Equipment	214	0.00%	Ö	267	0.00%	ő	321	0.00%	ō
44	347.5	Miscellaneous Equipment	0	0.00%	ō.	0	0.00%	ō	0	0.00%	ō
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOT	AL	31,575	-	0	33,020	-	0	34,287		0
	Total	and and Land Diabta	^	=		^	=		^		
	ı otal t	and and Land Rights	0	-	0	0	=	0	0	:	0

Test Year Average balance Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-9 Page:

2 of 5 Preparer; Robert M. Griffin

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.

_ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANG	IBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 302.1	Franchises	Õ	ŏ	ő	ő	ő	ő	ő	ő	ő	ő	ŏ	ō	ō	
4 339.1	Other Plant & Misc. Equipment	Ô	0	0	0	0	0	0	ŏ	0	0	0	Ô	ő	
	E OF SUPPLY & PUMPING PLANT	•	o	· ·	·	v	J	•	•	•	J	J	ŭ	Ū	
6 303.2	Land & Land Rights	n	0	0	n	0	n	0	0	n	0	0	0	0	
7 304.2	Structures & Improvements	Ů	ñ	ō	0	0	ő	0	0	o o	ő	0	Ô	Ö	
8 305.2	Collect, & Impound Reservoirs	0	ñ	n	ñ	ñ	0	o o	ñ	0	0	0	Ö	ő	
9 306.2	Lake, River & Other Intakes	. 0	0	ň	ň	ő	n	n	0	Õ	0	0	n	Ô	
10 307.2	Wells & Springs	ñ	ñ	n	ñ	Ů	ñ	n	ñ	n	ő	ñ	ō	ñ	
11 308.2	Infiltration Galleries & Tunnels	0	n	n	0	0	0	n	0	ő	Ô	o o	ő	ñ	
12 309.2	Supply Mains	0	ő	0	0	0	0	n	n n	n	n	0	ň	ñ	
13 310.2	Power Generation Equipment	0	0	0	n	0	0	0	0	0	0	0	ň	ő	
14 311.2	Pumping Equipment	0	o o	0	0	0	o o	0	Ö	0	0	0	0	0	
15 339.2	Other Plant & Misc. Equipment	0	n	0	0	0	0	0	ő	0	0	. 0	n	0	
	TREATMENT PLANT	U	U	U	U	U	U	. 0	U	U	U	U	U	U	
17 303.3	Land & Land Rights	O	0	0	σ	n		o	o	a	a	n	0	O	
18 304.3	Structures & Improvements	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	
20 320.3	Water Treatment Equipment	0	0	-	0	0	·	U	0	-	0	0	n	0	
1 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	_	0	_	•	0	0	
	MISSION & DISTRIBUTION PLANT	U	U	0	U	U	0	0	0	0	0	0	U	U	
		_	_	_	_	_	_	_		_	_	_			
23 303.4	Land & Land Rights	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	
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Ü	
26 330.4	Distr. Reservoirs & Standpipes	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	
28 333.4	Services	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	
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 336.4	Backflow Prevention	0	0	Ð	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	AL PLANT												_		
4 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 304.5	Structures & Improvements	0	0	0	0	0	, 0	0	0	0	0	0	0	0	
6 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 344.5	Laboratory Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
2 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 TOTA	NL .	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.

Florida Public Service Commission

Test Year Average balance Holiday Haven

Schedule: A-9

Docket No. 060368-WS

Page: 3 of 5
Preparer: Robert M, Griffin

Test Year Ending 12/31/05 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.

Because the transfer of the territory production of the territory of the t

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Acct No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct _	Nov	Dec	Average Balance
1	INTANO	GIBLE 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) O	(3)	(4)	(3)	0
5		E OF SUPPLY & PUMPING PLANT	·	·	ŭ	U	U	Ū	U	U	0	U	U	U	Ü	v
5	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	n
7	304.2	Structures & Improvements	ñ	0	0	0	0	0	0	n	0	0	0	0	0	0
8	305.2	Collect, & Impound Reservoirs	Ô	ő	Ô	ő	n	n	ñ	n	n	ñ	ñ	0	0	0
9	306.2	Lake, River & Other Intakes	n	Ô	0	o o	0	0	n	0	n	0	ก	n	0	0
10	307.2	Wells & Springs	n	ő	0	0	ő	0	0	õ	o o	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	o o	ő	ñ	n	ñ	n	Ô	0	ñ	ő	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	0,700	0,.00	0,1.0	0,.50	0,0.2	0,000	0,0,0	0,00.	0.000	0,554	0, 00
14	311.2	Pumping Equipment	0	Ö	ñ	0	0	o o	0	Ö	o o	ő	Ö	0	ő	0
15	339.2	Other Plant & Misc. Equipment	Ō	ō	0	ő	ő	Ô	Ö	ő	Ô	ő	ő	ű	Ö	0
16	WATER	R TREATMENT PLANT	•	·	v	·	Ū	·	•	Ū	•	Ū	·	v	Ū	•
17	303.3	Land & Land Rights	0	0	n	0	0	٥	0	n	n	n	0	0	0	0
18	304.3	Structures & Improvements	Ō	ō	0	ō	0	ñ	ñ	ñ	n	ñ	n	ñ	ñ	ō
19	311.3	Pumping Equipment	Ô	ő	Ô	ñ	o o	Õ	n	ň	n	ñ	0	ő	0	ñ
20	320.3	Water Treatment Equipment	ō	ō	0	ñ	Ô	ŏ	0	ő	ő	0	n	0	0	ñ
21	339.3	Other Plant & Misc. Equipment	Ŏ	ō	ñ	n	Ô	ő	Ö	n	Ô	ň	ň	Õ	ñ	ñ
22	TRANS	MISSION & DISTRIBUTION PLANT		•	•	•	ŭ	·	·	Ū	·	•	Ü	·	•	Ū
23	303.4	Land & Land Rights	0	0	0	0	0	n	n	0	0	0	0	0	n	'n
24	304.4	Structures & Improvements	0	0	. 0	o .	ñ	Ô	ň	ñ	ő	o o	n	0	n	n
25	311.4	Pumping Equipment	0	ō	Ŏ	ō	0	ō	ő	0	ő	ő	ñ	0	0	ñ
26	330.4	Distr. Reservoirs & Standpipes	0	Ō	ō	o o	ō	o o	ŏ	ő	ő	Ö	ő	0	0	ō
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	0,120	0,	0,0	0
31	336.4	Backflow Prevention	0	0	0	0	ō	ō	0	Õ	ō	ō	Ô	ñ	ő	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	Ō	ō	ō	0	ō	ō	ō	0	0	ō
33	GENER	AL PLANT				-	=	_	,	•	•	•	•	•	•	•
34	303.5	Land & Land Rights	0	0	0	0	0	0	Q	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	Ō	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	Ō	0	ō	0	0	ō	ō	ō	ő	ō
37	340.51	Computer Equipment	0	0	0	0	Ō	Ō	Ō	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	Ó	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	Ó	Ō	Ō	0	ō	ō	ō	0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	Ō	Ō	ō	0
	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	Ō	ō	0
46	TOT	AL	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		Cubtotal Land 9 Land Dish			^	^										
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line A	cct	Prior Year	(3)	(4)	(5)	(0)	(7)	(0)	(9)	(10)					Average
No.	No. Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 10	ITANGIBLE PLANT														
	01.1 Organization	0	0	0	0	0	0	0	0	0	0	0	O	0	0
	02.1 Franchises	(3)	(2)	(1)	(0)	0	1	2	3	4	5	6	7	8	2
	39.1 Other Plant & Misc. Equipment	(3)	0	0	0	0	'n	'n	0	n	ñ	ň	'n	0	0
	OURCE OF SUPPLY & PUMPING PLANT	·	J	Ü	Ü	Ū	Ū	·	Ü	·	ŭ	•	•	•	
	03.2 Land & Land Rights	0	0	0	0	n	n	n	0	0	n	0	0	0	0
	04.2 Structures & Improvements	ő	0	n	0	n	ñ	ñ	ň	ō	0	Ö	ō	ŏ	0
8 30	05.2 Collect. & Impound Reservoirs	ō	ō	0	0	ō	Õ	ō	ő	ō	ō	ō	Ō	ō	0
	06.2 Lake, River & Other Intakes	Ď	ŏ	0	Ö	ő	ő	ō	Õ	ō	Õ	ō	Ō	0	0
10 30	7.2 Wells & Springs	ō	0	ō	ō	ō	ō	ā	ō	0	0	0	0	9	Đ
11 30	8.2 Infiltration Galleries & Tunnels	Ō	Ö	0	0	o o	ō	0	Ō	0	0	0	0	0	0
12 30	19.2 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 31	10.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3	11.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 33	39.2 Other Plant & Misc. Equipment	0	0	Ō	0	Ō	ō	0	0	0	0	0	0	. 0	0
16 W	ATER TREATMENT PLANT														
17 30	03.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 30	04.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 31	11.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 32	20.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	Q	0	0	0	0
21 33	39.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TF	RANSMISSION & DISTRIBUTION PLANT														
23 30	3.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 30	14.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.4 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 33	30.4 Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 33	31.4 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 33	33.4 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 33	34.4 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
	35.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 33		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 33		0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
	ENERAL PLANT														
34 30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	I0.5 Office Furniture & Equipment	0	0	0	0	; 0	0	0	0	0	0	0	0	0	0
	10.51 Computer Equipment	50	70	90	112	134	163	193	223	253	284	314	344	415	203
	11.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 34		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	,0	0	0
	4.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 34		0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	6.5 Communication Equipment	240	245	249	254	258	263	267	271	276	280	285	289	294	267
	7.5 Miscellaneous Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
45 34	8.5 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	Cubiatell and 9 Land Dicks	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Subtotal Land & Land Rights	U	U	U	U	U	U	U	U	U	U	U	υ	U	U

Schedule of Water Accumulated Depreciation 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-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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	n	0	0	0	o	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	n	0	0	0	0	0	0	0	0	0	0	0	0	Ō
	CE OF SUPPLY & PUMPING PLANT	U	U	U	U	Ū	. 0	U	U	·	v	·	·	•	
6 303.2	Land & Land Rights	0	0	n	0	n	O	0	0	0	0	n	0	0	0
7 304.2	Structures & Improvements	Õ	n	ñ	Ô	ñ	0	Ů	ő	ñ	n	ñ	ō	ō	0
8 305.2	Collect. & Impound Reservoirs	Ů	0	ñ	ő	0	n	0	Õ	o o	ő	ő	ō	ō	0
9 306.2	Lake, River & Other Intakes	n	0	ň	0	ñ	o o	o o	ñ	Ô	Ô	ō	0	0	0
10 307.2	Wells & Springs	ő	ő	ñ	0	ñ	Ö	0	ő	o o	0	ō	Ō	Ō	0
11 308.2	Infiltration Galleries & Tunnels	0	Ö	ň	0	ñ	ő	ō	ō	0	ō	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	0,721	0,1.0	0,101	0,.02	0,201	0	0	0	0	0	0	0	0	0
14 311.2	Pumping Equipment	o o	ō	ō	ō	Ô	ō	ō	0	0	0	0	0	0	0
15 339.2	Other Plant & Misc. Equipment	0	ō	ŏ	ō	ő	ŏ	ō	0	0	0	0	0	0	0
	R 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	ō	Ō	0	0	Ō	Ó	0	0	0	0	0	0	0
19 311.3	Pumping Equipment	0	ō	ō	0	0	Ō	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	Ō	ō	0	Ō	Ō	Ō	Ō	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 TRANS	MISSION & 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	Ô	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	Ó	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	Ó	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 GENER	RAL 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 TOT	AL	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
••	Capitalia Lario di Lario Frigillo	U	J	J	3	J	J	•	•	•	•	_	•	J	•

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Holiday Haven
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

A-10 1 of 5

Page: Preparer:

Robert M. Griffin

	(1)	(2) Historic	(3) al Base Yea			(6) ediate Yea			(9) ed Rate Ye	
ine Acct		Adjusted	Non-Use	d & Useful	Adjusted	Non-Use	d & Useful	Adjusted	Non-Use	d & Usefi
No. No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amoun
	GIBLE PLANT									
2 351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
3 352.1	Franchises	(70)	0.00%	0	(68)	0.00%	0	(65)	0.00%	
4 389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5 COLLE	CTION PLANT									
353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7 354.2	Structures & Improvements	17,368	0.00%	0	18,544	0.00%	0	19,311	0.00%	
355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
360.2	Collection Sewers - Force	1,727	0.00%	0	1,068	0.00%	0	1,157	0.00%	
0 361.2	Collection Sewers - Gravity	43,466	0.00%	0	45,582	0.00%	0	45,508	0.00%	
1 362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	
2 363.2	Services to Customers	396	0.00%	0	528	0.00%	0	660	0.00%	
3 364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	اه	0	0.00%	
4 365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
5 389.2	Other Plant & Misc. Equipment	Õ	0.00%	0	Ō	0.00%	Ō	Ō	0.00%	
	M PUMPING PLANT	•	0.0070	•	•		Ť	•		
7 353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
354.3	Structures & Improvements	ő	0.00%	ő	ŏ	0.00%	ŏ	ő	0.00%	
355.3	Power Generation Equipment	0	0.00%	0	ő	0.00%	ő	0	0.00%	
9 355.3	Receiving Wells	2,500	0.00%	0	2,500	0.00%	o	2,500	0.00%	
				0	2,500 5,018	0.00%	ő	6,768	0.00%	
	Pumping Equipment	5,285	0.00%	0			0			
2 389.3	Other Plant & Misc. Equipment	0	0.00%	U	0	0.00%	U	0	0.00%	
-	MENT AND DISPOSAL PLANT	•	0.000/	_	١ ,	0.000	_	_	0.000/	
4 353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
5 354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	5	0.00%	
6 355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
7 380.4	Treatment & Disposal Equipment	158,694	0.00%	0	169,487	0.00%	0	185,045	0.00%	
8 381.4	Plant Sewers	94,088	0.00%	0	99,432	0.00%	0	104,771	0.00%	
9 382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	
0 389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
1 RECLA	VIMED WATER TREATMENT PLANT				ţ					
32 353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
4 355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
5 371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
6 374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
7 380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
8 381.5	Plant Sewers	0	0.00%	0	0	0.00%	ō	Ō	0.00%	
9 389.5	Other Plant & Misc. Equipment	ő	0.00%	ő	ő	0.00%	ō	ō	0.00%	
	MIMED WATER DISTRIBUTION PLANT	•	0.007.	•	_	0.00.0	•		0,00,0	
1 352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
2 353.6	Land & Land Rights	0	0.00%	0	ŏ	0.00%	ő	Ö	0.00%	
3 354.6	Structures & Improvements	ő	0.00%	Ö	ŏ	0.00%	ő	ŏ	0.00%	
4 355.6	Power Generation Equipment	0	0.00%	0	ő	0.00%	0	ő	0.00%	
5 366.6	Reuse Services	0	0.00%	0	Ĭ	0.00%	0	0	0.00%	
6 367.6	Reuse Meters & Meter Installations	0	0.00%	0	ĺ	0.00%	0	0	0.00%	
7 371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
8 375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	ő	0.00%	0	0		
9 389.6	Other Plant & Misc. Equipment	0	0.00%	0	ŏ	0.00%	0	0	0.00% 0.00%	
		U	0.00%	U	l "	0.00%	١	ľ	0.00%	
	RAL PLANT Land & Land Rights	^	0.0004	^		0.0004	ا ۾	,	0.000	
1 353.7 2 354.7	5	0	0.00%	0	0	0.00%	0	0	0.00%	
	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
3 390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
4 390.71		7	0.00%	0	179	0.00%	0	794	0.00%	
5 391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
6 392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
7 393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
8 394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
9 395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
0 396.7	Communication Equipment	137	0.00%	0	148	0.00%	0	191	0.00%	
1 397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
2 398.7	Other Tangible Plant	Õ	0.00%	Ō	Ŏ	0.00%	ő	o o	0.00%	
	<u>•</u> · • • • • • • • • • • • • • • • • • •	J	,0	Ü	ľ	,0		ľ	0.0070	
3 TO1	TAL .	323,597		0	342,417	-	0	366,644		

4 Total	Land and Land Rights	0		0	0	_	0	0	_	

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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 Ac	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Batanc <u>e</u>
	TANGIBLE PLANT			_											0
2 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 35 4 38		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DLLECTION PLANT	U	U	U	U	U	U	U	U	U	U	v	U	v	Ū
6 35		0	0	0	٥	0	. 0	0	0	0	O	0	0	0	0
7 35		0	o o	0	ő	ő	Ô	ŏ	ő	ő	ŏ	ŏ	ő	ő	0
8 35		ő	0	ő	ŏ	ŏ	ő	ŏ	ő	ő	ŏ	ō	Ō	0	0
9 36		Ō	ō	ō	ō	ō	Ŏ	Ô	Ö	0	0	0	0	0	0
10 36		ō	ō	ŏ	ō	ō	Ö	Ō	ō	0	0	0	0	0	0
11 36	2.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 36	3.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 36	4.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 36		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	STEM PUMPING PLANT							_	_	_	_			0	0
	3.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	•	0
18 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 35		0	0	0	0	0	0	0	•	0	0	0	0	0	0
20 37		0	Ó	0	0	0	0	0	0	0	0	0	0	0	0
21 37 22 38		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9.3 Other Plant & Misc. Equipment EATMENT AND DISPOSAL PLANT	U	U	0	U	U	0	U	U	U	U	U	v	Ū	v
24 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 35		Ô	0	0	0	o o	0	n	0	ő	Ö	ñ	ő	o o	Õ
26 35		Ô	0	0	ů.	ŏ	Õ	ő	ŏ	ŏ	ñ	ŏ	0	ŏ	0
27 38		ő	ő	ŏ	ŏ	ő	Õ	ő	ő	ő	ő	0	0	Ō	0
28 38		ō	ō	ō	ō	Õ	ŏ	ō	Ō	0	0	0	0	0	0
29 38		ŏ	ō	ŏ	ō	ō	Ō	Ō	Ō	0	0	0	0	0	0
30 38	9.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RE	CLAIMED WATER TREATMENT PLANT														
32 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 37		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 37		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 38		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 38		0	0	0	0	0	0	•	0	0	0	0	0	0	0
	9.5 Other Plant & Misc. Equipment CLAIMED WATER DISTRIBUTION PLANT	0	. 0	0	0	0	0	0	0	U	U	U	v	U	U
	2.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 35		ő	0	ŏ	0	0	0	0	0	ő	ő	Ö	ŏ	ŏ	ŏ
43 35		0	0	ŏ	0	ŏ	ő	ŏ	ő	ŏ	ŏ	ō	ŏ	ō	0
44 35		ō	ŏ	ō	ñ	ñ	ŏ	ő	ő	ō	ŏ	Ō	0	0	0
45 36		Ō	ō	Ō	ō	ō	Ö	Ō	0	0	. 0	0	0	0	0
46 36		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 37	1.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 37	 Reuse Transmission & Distr. Sys. 	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	NERAL PLANT											_	_	_	
51 35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 39	• •	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0.71 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 39		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 39: 57 39:		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 39		0	0	0	0	0	0	0	0	0	0	0	ň	0	0
59 39		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 39		0	0	0	0	0	0	0	0	0	0	0	ő	0	ŏ
61 39		0	0	0	0	0	0	0	0	ő	ő	ő	o o	0	ŏ
62 39		o o	0	ŏ	ő	ő	ő	ŏ	ŏ	ő	ŏ	o	ŏ	ō	Ō
J_ 00.		•	•	•	J										
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
04	Contotal Cand & Cand Highla							J	,						-

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.

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission A-12

Schedule:

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:					_		_	_		_			0	
	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	U	U	U	U		0	U
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
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	1.00-27	0 0	0
	SEWER														
	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
	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		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		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.

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission A-12

Schedule:

3 of 5 Page:

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr_	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	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
	SEWER 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

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Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page:

A-12 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER												-		
	Cash CIAC:														
	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
	SEWER 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	ō	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

Test Year Average balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: Page:

: A-12 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No	. Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER	•													
	Cash CIAC:														
1	Water Treatment Equipment	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
3		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
7	T&D Mains	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
9	Meters/Meter Installation	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	Ó	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
	SEWER														
40	Cash CIAC:	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
13		00,747	00,747	00,747	00,747	00,747	00,747	00,747	66,747 0	00,747	00,747	00,747	00,747		00,747
14 15		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
	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
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	•	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	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		. 0	ō	0	0	0	0	0	0	0	0	0	0	0	0
	Pumping Equipment	0	Ď	.0	Ō	0	0	0	0	0	0	0	0	0	0
24		Ö	ő	Ö	ō	Ö	Ō	Ō	0	0	0	0	0	0	0
25		0	0	Ö	0	0	0	ō	0	ō	ō	Ō	0	0	0
	Other Plant Misc Equip	0	ő	Ö	ō	Ö	ō	0	0	Ö	0	Ō	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

Test Year Average Balance

Holiday Haven

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:

A-14 1 of 5

Page: 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	i, provide breakdown for fest year i	base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	` '		al Base Ye			diate Yea			d rate Ye	
Line		Adjusted	Non-Use	ed & Useful	Adjusted	Non-Us	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER				· · · · · · · · · · · · · · · · · · ·					
	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				1					
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
	SEWER 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
	Total Sewer	50,115	-	0	53,346	-	0	56,558	-	0

Schedule of Accumulated Amortization of CIAC by Classification

process processes processes processes for

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

Florida Public Service Commission

Schedule: Page:

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A-14 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
	Meter Fees	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
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
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	Ó	0	0	0	0	0	0	0	0	0
	SEWER														
	Cash														
	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	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
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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		<u> </u>

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: Preparer:

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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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash	04.040											04.000		
2	Water Treatment Equipment Meter Fees	24,618 1,442	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
3	Main Extension Charge	617	1,459 684	1,476 750	1,493 817	1,510 883	1,527	1,545	1,562 1,083	1,579 1,149	1,596 1,216	1,613 1,282	1,630 1,349	1,648 1,415	1,545 1,016
4	Service Installation Fees	41	43	750 45	817 47	663 49	950 52	1,016 54	1,083	1,149	1,216 60	62	1,349	1,415	54
7	Gervice installation (ees	41	43	40	47	43	32	34	56	20	00	02	04	00	34
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
	SEWER 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		40,038	40,907	47,157	47,400	47,000	47,903	46,133	40,404	40,004	40,903	48,153 0	49,402	49,032	46,133
15		364	371	377	383	389	395	402	408	414	420	426	433	439	402
	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	•	0	0	0	0	0	0	Ô	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
	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

Test Year Average Balance Holiday Haven

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page:

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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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
4	Cash 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	24,639 1,665	1,682	1,699	24,645 1,716	1,733	24,046 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	1,708	1,760	2,029	2,099	2,168	2,238	1,823
4	Service Installation Fees	1,413	1,462	1,046 71	73	75	77	79	81	83	2,025	88	90	92	79
*	Service distallation nees		09	<i>I</i> 1	73	13	11	,,	01	05	00	00		V 2	,,,
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
	SEWER														
	Cash	40.050	10.000	50.450	50.400	50.050	50.000	51.447	£4.00£	54.040	F4 000	E0 407	E2 20E	£2.622	E1 14E
	Treatment & Disposal Equipment	49,652	49,902	50,152	50,402	50,652	50,900	51,147	51,395	51,642 0	51,890 0	52,137 0	52,385 0	52,632 0	51,145 0
		0	0	0	0	0	0	0	0	489	495	501	507	514	476
	· ·	439	445 1,656	451 1,669	458 1,683	464 1,697	470 1,711	476 1,725	482 1,739	1.752	1,766	1,780	1,794	1,808	1,725
16	Service Installation Fees	1,642	000,1	1,009	1,003	1,097	1,711	1,725	1,739	1,752	1,700	1,700	1,134	1,000	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	ō	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)
	• •	Water	Sewer
Line		Year End	Year End
No	Description	Balance	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 Docket No. 060368-WS

Schedule: A-17 Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 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.

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Yea
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:			
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	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	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	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note: A	Allocation is by number	of customers of all syten	ns in Aqua Utilies FL, I
14				·
14	Allocation Percentage - water	0.343%	0.343%	0.343%
	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	0.343% 7,423	0.343% 7,394	0.343% 9,346
15		7,423		
15	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)	7,423	7,394 4,640	9,346 5,234
15 16 17	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer	7,423 2,218 0.302%	7,394 4,640 0.302%	9,346 5,234 0.302%
15 16 17 18	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)	7,423 2,218 0.302% 6,546	7,394 4,640	9,346 5,234
15 16 17 18	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	7,423 2,218 0.302% 6,546	7,394 4,640 0.302% 6,521	9,346 5,234 0.302% 8,242
15 16 17 18 19	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	7,423 2,218 0.302% 6,546 1,956	7,394 4,640 0.302% 6,521 4,092	9,346 5,234 0.302% 8,242 4,616
15 16 17 18	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	7,423 2,218 0.302% 6,546	7,394 4,640 0.302% 6,521	9,346 5,234 0.302% 8,242
15 16 17 18 19	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer	7,423 2,218 0.302% 6,546 1,956	7,394 4,640 0.302% 6,521 4,092	9,346 5,234 0.302% 8,242 4,616
15 16 17 18 19 20 21	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	7,423 2,218 0.302% 6,546 1,956	7,394 4,640 0.302% 6,521 4,092 3,359 2,963	9,346 5,234 0.302% 8,242 4,616 7,457 6,576
15 16 17 18 19 20 21	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer	7,423 2,218 0.302% 6,546 1,956	7,394 4,640 0.302% 6,521 4,092	9,346 5,234 0.302% 8,242 4,616
15 16 17 18 19 20 21	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer	7,423 2,218 0.302% 6,546 1,956 1,035 912	7,394 4,640 0.302% 6,521 4,092 3,359 2,963	9,346 5,234 0.302% 8,242 4,616 7,457 6,576
15 16 17 18 19 20 21 22 23	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	7,423 2,218 0.302% 6,546 1,956 1,035 912 6,201 5,151	7,394 4,640 0.302% 6,521 4,092 3,359 2,963 5,891 4,893	9,346 5,234 0.302% 8,242 4,616 7,457 6,576 5,271 4,378
15 16 17 18 19 20 21 22 23	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water	7,423 2,218 0.302% 6,546 1,956 1,035 912 6,201 5,151	7,394 4,640 0.302% 6,521 4,092 3,359 2,963 5,891 4,893	9,346 5,234 0.302% 8,242 4,616 7,457 6,576 5,271 4,378
15 16 17 18 19 20 21 22 23	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	7,423 2,218 0.302% 6,546 1,956 1,035 912 6,201 5,151	7,394 4,640 0.302% 6,521 4,092 3,359 2,963 5,891 4,893	9,346 5,234 0.302% 8,242 4,616 7,457 6,576 5,271 4,378
15 16 17 18 19 20 21 22 23 24 25	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer Total Balance Sheet CWC-this system	7,423 2,218 0.302% 6,546 1,956 1,035 912 6,201 5,151	7,394 4,640 0.302% 6,521 4,092 3,359 2,963 5,891 4,893	9,346 5,234 0.302% 8,242 4,616 7,457 6,576 5,271 4,378
15 16 17 18 19 20 21 22 23	Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	7,423 2,218 0.302% 6,546 1,956 1,035 912 6,201 5,151	7,394 4,640 0.302% 6,521 4,092 3,359 2,963 5,891 4,893	9,346 5,234 0.302% 8,242 4,616 7,457 6,576 5,271 4,378

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.

Explanation: Provide a balance sheet for years

requested. Provide same for historical base or

Florida Public Service Commission

Schedule:

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Page:

Robert M. Griffin Preparer:

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

	rical [X] Projected []		intermediate		ready shown.	e 01							гтерачет.	Nobelt W. Oliv	M 1
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	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)		(11,510)	(11,473)		(11,399)		(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	2 007 204	2 000 000	2 200 000	2 200 000	2 000 000	0.000.000	2 000 000	2,000,000	2,000,000	2.000.000	2,000,000	2,000,000	2.000,000	2,000,566
′	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	2,000,500
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 .00	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22 23		v	v		v	v	(10,100)	(10,100)	(10,100)	(10,200)	(21,1001)	(=1,001)	(=:,===,	(3, 32,	(-11,
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
				VF , V-2 , II											

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	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
					_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		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		(-,,	(,,	(********	(12,111)	(17,17			(,,=== ,	(), , ,	(/	(,	(,, ,,		• • •
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

ASSETS 12/31/06 1/31/07 2/28/07 3/31/07 4/30/07 5/31/07 6/30/07 7/31/07 8/31/07 9/30/07 9/30/07 11/30/07 12/3 Utility Plant 90,892/58/2 94,922/59 94,962/59 94,962/59 95,887/592 95,887/		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Utility Plant Utility Plant 90,892,592 94,922,592 94,962,592 95,857,592 95,957,592 95,97,592 97,	Line	ACCUTO	Prior Year	40407	0.000.00	0.0.4.0-	4100107		0.000.07	7/0.4/07	0.004.007	0.000.07	40/04/07		Test Year Enc	Average
Construction Work in Progress 9.576,655 5.576,	NO.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	//31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
Utility Plant Acquisition 2,317,164 (2,297,775) (2,278,366) (2,258,997) (2,239,608) (2,2219) (2,200,830) (2,181,441) (2,162,052) (2,142,663) (2,123,274) (2,103,885) (2,08 4 GROSS UTILITY PLANT 8,152,083 98,201,472 98,260,861 99,175,250 99,289,639 99,384,028 101,293,417 101,352,806 101,892,195 102,846,584 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,364 102,895,973 102,945,364 102,895,973 102,945,362 103,83 102,945,364 102,895,973 102,945,364 102,985,973 102,	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
4 GROSS UTILITY PLANT 98,152.083 98,261,847 98,260,861 99,175,250 99,289,639 99,289,630 101,293,417 101,352,806 101,892.195 102,846,584 102,895,973 102,945,362 103,83 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) (32,64 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 71,197 7 OTHER PHYSICAL PROPERTY 2,000,000 2,000,000 2,000,000 2,000,000	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
East: 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) (32,6	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)
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 71,197 70,711,455 70,711,455 70,490,715 70,490,715 70,490,715 70,490,715 70,490,715 70,490,715 70,490,715 70,490,715 70,490,715 7	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
7 OTHER PHYSICAL PROPERTY 2,000,000 2,000,000 2,000,000 2,000,000	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)
8 Cash 25,000 16,667 8,333 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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
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 1,791	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
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 1,791																
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) (31,146) (36,078) (36,078) (36,646) (36,753) (31,146) (36,078) (36,0	•								•	•	-	-	-		0	3,846
11 Accounts Receivable Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								1,826,816							1,797,171	1,731,634
12 Materials & Supplies 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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)
Temporary Investments (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	11	Accounts Receivable Other	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 92 15 Prepayments 140,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Prepayments 140,000			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TOTAL CURRENT ASSETS			730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599			925,673	891,916
17 Prelim Survey & Investigation Chgs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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
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 1,43-19 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 1,46-19 1,43-19 1,536,734 1,500,188 1,46-19 1,536,734 1,500,188 1,46-19 1,536,734 1,536,73	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
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 1,46 20 Other Deferred Debits 274,077 271,744 269,410 267,077 264,744 262,410 260,077 257,744 255,410 253,077 250,744 248,410 244 21 RWIP 0 0 0 0 0 0 0 0 0 0 0 0 0 22 2 3	17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Other Deferred Debits 274,077 271,744 269,410 267,077 264,744 262,410 260,077 257,744 255,410 253,077 250,744 248,410 249,4	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
21 RWIP 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 22 23	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
22 23			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
23	21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	22															
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 3,14	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 79,16	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

Page: 1 of 3 Preparer: Robert M. Griffin

HISTORICA	[X] Flojecieu []		intermediate ye	ears, it not airead	y snown.										
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	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														U
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R	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	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300		0	0	0		0	0_	6,600
47	Contributions in Aid of Construction	24.893.071	04.040.054		05.040.040	05.040.040		05.000.004	05 004 070	05.075.040	05 700 500	05 700 045	25 200 470	00.005.000	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	24,913,354 (9,521,175)	24,974,314 (9,571,083)	25,018,316	25,018,316	25,285,204 (9,691,195)	25,329,684 (10,002,582)	25,331,370 (10,066,347)	25,375,013 (10,130,086)	25,706,598 (10,193,825)	25,769,915 (10,262,923)	25,863,472 (10,326,776)	26,035,036 (10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336.237	336.237	336.237	(9,609,666) 336,237	(9,650,430) 336,237	336,237	336,237	336,237	336.237	336,237	336,237	336,237	(151,521)	298,717
	Accombined Deferred income Taxes	330,237	330,231	330,237	330,237	330,237	330,237	330,237	330,237	330,237	330,237	330,237	330,237	(131,321)	230,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	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 - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission Schedule: A-19

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: Page: Preparer:

2 of 3 Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	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	, , , , , , , , , , , , , , , , , , , ,	(- 7 - 1 7	((- , ,	((/	(* 100	(,,	(,,,	, ,	, ,	, ,	, ,	0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	_0	0	0_	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Pavable	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
ă	Accts & Int. Payable-Assoc Cos	0.30, 10+,1	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	17,505	13,033	13,030	12,300	3,000	1,730	10, 144	17,363	17,303	17,000	17,505	11,000	17,000	14,133
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	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2.146.660	633.089	2,735,945	2,885,595	2,461,594	2.587.229	2.584.291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
	<u>-</u>					· · · · · · · · · · · · · · · · · · ·					.4				
16	Other Deferred Credits & Oper. Reserves	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	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69.056.228	69,670,621	76,148,948	67,071,283

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	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	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
R	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	Accts & 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	.,,000	77,000	11,505	11,000	17,505	17,505	11,505	17,505	17,000	11,000	17,000	11,000	.,,000	0.,000
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	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper, Reserves	0	0	0	0	0	0		0	0	0	0	<u> </u>		
			<u>~</u> _		<u>v</u>	<u>_</u>	`			<u>`</u> _	<u>-</u>				<u></u> _
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	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	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

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Holiday Haven NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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Net Operating Income Statement - Sewer	B-2	58
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Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
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Schedule of Sewer Net Operating Income

Holiday Haven Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page: B-2 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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	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%	

Florida Public Service Commission

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

Schedule: Page: Preparer:

B-3 1 of 5

Jack Schreyer

Historical [X] Projected []

Line	(1)		(2)	(3)	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTME	NTS - 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 AMORTIZ				B-13, B-14
15		d for PSC approved UPIS balances and PSC lives	1,491	26,958	
16		C 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	TOTAL		0	0	
22	TOTAL		0	0	
23 24	E. TAXES OTHER THAN INCOME TAX	,			B-15
24 25	Payroll tax adjustment	•	0	0	B-15
26	Property Tax adjustment for Future	ura Llan plant	0		
27	TOTAL	ire Ose plant	0	0	
28	TOTAL		U	U	
29	F. INCOME TAXES				
30	Income tax impact of the adjustn	sents to per hook income	(520)	(8,479)	C-1
31	TOTAL	To to par book ingoing	(520)	(8,479)	0-1
32			(020)	(0,710)	
33	TOTAL INCOME ADJUSTMENTS		910	16,419	

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

1.1	(1)		(2) 2006	(3) 2006	(4) Supporting
Line No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2006			E-2, E-13
1 2	A. REVENUES Customer growth		839	615	E-2, E-13
3	TOTAL	-	839	615	
4	101/12				
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	4,118	(2,980)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions Adj. for open positions, less capitalized benefits	25 756	(3) (170)	
8 9	Employee Pensions & Benefits Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth	3,240	92	
9	r dichased water / Gewer Treatment	and inflationary increases	0,240	02	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	2,418	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges	(35)	(41)	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	4	962	
13	Chemicals	Adj. for increase in chlorine costs	(91)	(341)	
14	Materials & Supplies	Adj. for increase in spending to improvement and	291	644	
15	Contractual Services - Engineering	repairs that are not capital in nature. Adj. for the cost of CCR's that were previously paid by the corporate office.	237	111	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(419)	(616)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	1,090	499	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now	(1,489)	(1,926)	
19	Contractual Services - Testing	recorded on the proper lines. Fluctuation between monthly and tri-annual testing.	235	(43)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	2,207	2,974	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	43	(39)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	3	228	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(908)	(1,148)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(50)	(38)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	122	87	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(79)	(70)	
27	Insurance - Other	Adj. for volatile charges from year to year.	(23)	(60)	
28 29	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	(608) 0	(0)	
30	Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Rate Case Other	None None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	563	21	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	2,717	2,450	
33	Non-recurring 2005 Bonus True-up	earmiere, deroi, and moo.	40	36	
34	Purchased Power Rate Increase Pass	Through	0	0	
35	Non-recurring 2005 Miscellaneous Exp	ense reclassifications	3	3	
36 37	TOTAL		11,994	3,051	
38	C. DEPRECIATION NET OF AMORTIZATION				B-13, B-14
39	Depreciation expense adjusted for plan		917	543	
40 41	CIAC amortization adjusted for addition TOTAL	al contributions	<u>(28)</u> 889	14	
42	IOIAL		009	557	

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)
Line		2006	2006	Supporting
No.	Description	Water	Sewer	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	RAF on revenue from customer growth and rate index	38	28	
50	Payroll tax adjustment	346	(244)	
51	Property taxes associated with plant additions	(317)	(34)	
52	Property Tax adjustment for Future Use plant	0	0_	
53	TOTAL	67	(250)	
54				
55	F. INCOME TAXES			C-1
56	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	

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

Line	(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2007			E-13
1	A. REVENUES		0	0	E -13
2	Customer growth	-	<u> </u>	0	
3	TOTAL		U	U	
4 5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	3,475	(1,421)	50,50
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(64)	(75)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	604	722	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	3,043	117	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	2,409	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	72	727	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	3	201	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	32	148	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	85	167	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	12	31	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	56	10	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	9	137	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	403 60	240 25	
19 20	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% Adj. to '07plan, alloc'd by ERCs, increase 0.757%	193	97	
21	Contractual Services - Other Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	33	10	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% Adj. to '07plan, alloc'd by ERCs, increase 1.755%	2	56	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	225	123	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	8	8	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	36	20	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	7	5	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	12	7	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	2	0	
29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	(1,083)	(142)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	702	570	
33	Non-recurring 2005 Bonus True-up		41	37	
34	Purchased Power Rate Increase Pass		0	0	
35 36	Contractual Services - Other	Customer Call Center conversion	982 2,256	888 2,040	
37	Reg. Comm. Exp Rate Case Amort.	ense reclassifications; Cust. Call Center conversion	(88)	2,040 (80 <u>)</u>	
38	TOTAL	erise reclassifications, cust. Call Center conversion	11,116	7,079	
39	101/12		11,110	,,,,,	
40	C. DEPRECIATION NET OF AMORTIZATION				B-13, B-14
41	Depreciation expense adjusted for plan		747	1,078	
42	CIAC amortization adjusted for addition	nal contributions	(204)	11	
43 44	TOTAL		543	1,090	•
45	D. AMORTIZATION				
46	-		0	0	
47	-		0	0	
48	TOTAL	-	0	0	
49					
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	 RAF on revenue from customer grow 	vth and rate index	0	0	
52	Payroll tax adjustment		286	(121)	
53	Property taxes associated with plant		344	36	
54	Property Tax adjustment for Future L	Jse plant _	0	0	
55	TOTAL		630	(84)	
56 57	E INCOME TAYES				
57 58	F. INCOME TAXES 1. Income tax impact of the adjustment	s to per book income	(4 012)	(2.207)	C-1
59	TOTAL	a to per book income	(4,813) (4,813)	(3,207)	U-1
60	. • 1716		(4,013)	(3,201)	
61	TOTAL INCOME ADJUSTMENTS	-	7,476	4,877	
				<u> </u>	

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

	(1)		(2)	(3)	(4)
Line	-		2007	2007	Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment		51,390	96,509	
3		_			
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase	_	759	1,425	
6	•	_			
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	2,313	4,343_	
9	, -	_			
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		38,595	53,898	
12	Plus Required Revenue Adjustment		51,390	96,509	
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	_	3,420	43,873	
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		18,526	33,230	

Test Year Operating Revenues

Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Schedule: Page: B-4 1 of 1

Schedule Year Ended: 12/31/05

Preparer:

Jack Schreyer

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line				-
No.		Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
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	OTHER WATER REVENUES		OTHER SEWER REVENUES	
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 REVEN	UES 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

listorical [X] Projected	Explanation: F	Explanation: Provide a schedule that shows adjusted O & M expenses.								
-	(1)	(2)	(3)	(4)	(5)	(6) 2005-06				
		~~~				2005-00				

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	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)		1,877
26	675	Miscellaneous Expense	444	221	665	3,382	2,717	3	3,385	4,087	702	(88)	3,999
27		TOTAL WATER O & M EXPENSES	47,735	1,046	48,782	60,732	11,951	43	60,775	68,701	7,925	3,191	71,892

#### 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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005											2005	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	197	107	559	270	224	173	280	56	523	265	338	409	3,401
2	603		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	C	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		0	0	0	0	0	0	0	0	0	0	0	0	1
12	634		0	195	461	324	353	369	334	338	324	366	480	465	4,008
13		Contractual Services - Testing	135	45	85	14	100	21	58	90	26	282	267	71	1,194
14	636		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		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		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		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	0	0	0	0	4 000
25	670		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		TOTAL WATER O & M EXPENSES	2,267	2,755	6,629	1,277	3,721	4,036	4,162	3,574	4,223	4,406	5,206	5,481	47,735

# 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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2006											2006	Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	594	604	344	544	465	573	637	810	742	800	778	628	7,520
2	603		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		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		TOTAL WATER O & M EXPENSES	5.609	4.659	4,252	5.374	6,774	5,125	6,334	4,472	4,457	4,396	4,298	4,983	60,732

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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	881	905	949	1.222	810	953	1,078	873	867	898	872	729	11,035
2	603		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		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		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		13	15	18	39	7	18	28	12	12	14	12	1	189
16		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		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		1	1	1	2	0	1	1	1	1	1	1	0	10
23	666	<b>9</b>	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			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		TOTAL WATER O & M EXPENSES	6,431	5,382	5,335	6,659	6,638	5,841	7,214	4,978	5,029	4,938	4,820	5,435	68,701

# 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: B-6 Page: 1 of 4

Schedule Year Ended: 12/31/2005, 2006, 2007

Page: 1 of 4
Preparer: Jack Schreyer

Historical [X] Projected [X]

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

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	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		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		TOTAL SEWER O & M EXPENSES	49,420	946	50,366	53,379	3,012	39	53,418	57,611	4,193	2,886	60,496

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).

-		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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		Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26		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		TOTAL SEWER O & M EXPENSES	2,173	3,271	6,131	4,797	4,757	5,381	3,081	3,164	4,123	4,194	4,360	3,988	49,420

Holiday Haven Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Schedule: Page:

B-6 3 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	427	598	1,719	756	749	800	633	619	566	608	593	491	8,560
2	703		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	6 <b>6</b>	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		Contractual Services - Accounting	22	90	54	56	26	54	55	20	20	17	17	15	445
12		Contractual Services - Legal	46	49	60	129	27	61	93	45	44	52	45	5	658
13	734		231	250	236	250	246	261	137	16	15	18	15	2	1,677
14	735		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		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		TOTAL SEWER O & M EXPENSES	4,339	2,899	9,422	5,008	3,261	4,977	4,879	3,884	3,876	3,818	3,737	3,279	53,379

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

Schedule: B-6 Page: Preparer:

4 of 4

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	•			Jul		8	Oct	Nov	2007 Dec	Total Annual
110.	701		578		611	Apr	May	Jun		Aug 575	Sep 571	592	575	481	7.175
2	701	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	5/6 5	585 5	6	773	533	613	687	5/5 5	5/1	592 6	5/5 5	461	69
3	703	Employee Pensions & Benefits	327	366	73	14	400	6 419	10 467	253	249	256	251	221	3,759
1	710		321 48		73 63	473 134	406		467 96	253 47	249 45	236 54	46	5	680
5	711			51			28	64			45 970	-	913	829	14,794
6	715	S- · · · · · · · · · · · · · · · ·	1,928	125	2,713	1,449	681	1,727	1,579	952	970 440	928 426	414	350	5,430
7		Fuel for Power Production	453	438	512	627	411	479	448	432					1,167
0		Chemicals	82	88	107	230	48	109	165	80	77	93	80	8	1,783
0		Materials & Supplies	284	223	119	212	172	127	234	80	84	86	85	77	
40	731		52	98	454	3	1	1	160	72	73	68	68	67	1,116
10		Contractual Services - Engineering	13	14	17	36	8	17	26	18	17	20	17	6	208
11		Contractual Services - Accounting	22	91	55	58	26	56	57	20	21	17	17	15	455
12		Contractual Services - Legal	56	60	73	156	33	74	112	55	53	63	54	6	795
13		Contractual Services - Mgmt. Fees	262	285	269	286	280	298	158	19	18	22	19	2	1,917
14		Contractual Services - Testing	205	10	76	89	69	76	82	85	87	82	81	73	1,015
15	736		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		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		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		0	0	0	0	0	0	0	678	694	650	650	650	3,322
28		TOTAL SEWER O & M EXPENSES	5,059	3,171	9,112	5,620	3,342	5,313	5,480	4,262	4,307	4,221	4,125	3,600	57,611

# Operation & Maintenance Expense Comparison - Water

# Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: Page:

B-7 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.

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	4,941	3,401	(1,540)	<b>-</b> 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	<b>-</b> .
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	TOTAL	WATER O & M EXPENSES	41,192	48,782	7,590	18.42%
28		Total Customers (ERCs)	120.5	121.0	0.5	0.41%
29		Consumer Price Index - U	120.5	121.0	0.5	
		· · · · · · · · · · · · · · · · · · ·				10.31%
30		Growth Plus Inflation				10.76%

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

# Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 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.

	(1)	(2)	
Line	Acct		
No.	No.	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 & Maintenance Expense Comparison - Sewer

# Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-8

Page: Preparer: 1 of 1 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.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% 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	TOTAL	SEWER O & M EXPENSES	42,010	50,366	8,356	19.89%
29		Total Customers (ERCs)	100	108	8	7.75%
30		Consumer Price Index - U				10.31%
31		Growth Plus Inflation				18.85%

Supporting Schedules: B-6, F-8

# Operation & 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.

	(1)	(2)	
Line	Acct	•	
No.	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: Preparer: 1 of 1 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.

	(1)	(2)	(3)	(4)
Line				
No.		Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	3,372	Corporate services and sundry charges
2 3 4 5 6 7 8 9	26483Harbor Branch	Testing-Treat-Ops	1,013	Testing-Treat-Ops
Sew	er			
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 S

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
1	Aqua Utilities Florida, Inc.			,	Corp. Charges	
2	Aqua Utilities Florida, Inc.				Copies	
3	Aqua Utilities Florida, Inc.			•	Postage	
4	Aqua Utilities Florida, Inc.				Payroll	
5	Aqua Utilities Florida, Inc.				Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	•	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Agua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell			8,712	Legal	
-	& Hoffman					
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan		370,000	Consulting	
	, , , , , , , , , , , , , , , , , , , ,	Franceski			-	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell	Ken Hoffman	275.00	242,000	Legal	
, 0	& Hoffman			·	ŭ	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing,	
	Time	copying, printing, maining		,	copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	Consulting,	Analysis of Books,
,,	Causiona a 7 losco.	Guastella, Gary White			Accounting,	Used & Useful studies,
		Cadolona, Cary TTIMO			Engineering	Prep of MFRs,
						Interrogs. &
						Conferences.
16	Notice Requirement			3.200	Newspaper	16 County Notices placed 2 times.
10	140tice (requirement			0,200	Notices	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
17	Customer Notices -			3 000	Customer	Notices send twice (1 per hearing)
17	Printing			0,000	Notification	
40	Customer Notices -			20.700	Customer	Notices send twice (1 per hearing)
18				20,700	Notification	Totales bond times ( , pe, nouning)
19	Postage & Mailing				110(1110411011	
	Total			1,845,725	-	
20		O A LA LA MARINA (NA)		1,040,720	=	
	Estimate Through PAA [ ]	or Commission Hearing [ X ]				

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

n 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.

	(1) (2)	(3)	(4)
13			(4)
Line	, ,	Total	How often
No.	Date Description	Cost	to Repeat
1	WATER:		
2	None		
3			
4			
5			
6			
7			
,			
8			
9			
10	TOTAL WATER PROJECTS	0	
11			
12	SEWER:		
13	None		
14			
15			
16			
17			
18			
19	- · · - · · - · · · · · · · · · · · · ·		
20	TOTAL SEWER PROJECTS	0	

·	
	*

# Holiday Haven TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Reconcilliation 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: Page: C-2 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.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2007	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments_	Adjusted	Schedules
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	C-4
6	Timing Differences	218	Ō	218	5,133	0	5,133	C-5
7	Total Schedule M Adjustments	218	0	218	5,133	0	5,133	
8	Taxable Income Before State Taxes	(32,544)	(12,478)	(45,022)	(43,748)	(8,314)	(52,062)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
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%	
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	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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2005 Per Books	2005 Adjustments	2005 Adjusted	<u>-</u>	2005 Per Books	2005 Adjustments	2005 Adjusted	Supporting Schedules
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	<b>-</b> -

NL	Y for Option 2 Companies (se	e Sch. C-7	)	Water				Sewer			
					Total	Debt Only				Total	Debt Onl
					Weighted	Weighted				Weighted	Weighted
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt										
9	Short-Term Debt			Not Applica	ot Applicable Not Applicable					cable	
10	Preferred Stock									00270	
11	Common Equity										
12	Total								=		
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From I	Line 12)				· ·					
15	Interest Adjustment (To Line	e 6)	· · · · · · · · · · · · · · · · · · ·				-	-	-		

* Note: Calculations for utility adjusted interest:

<u></u>	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% 1	0,515
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		307		0.515

# **Book/Tax Differences - Permanent**

# Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

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

Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

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

# **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 1 of 3

Page: 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.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	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%	<b>)</b>	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 Docket No. 060368-WS

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

Schedule: C-6

Page: 3 of 3

Preparer: Jack Schreyer

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)
			count No. 2830	-
		Deferred	l <b>Federal</b> Tax L	iability
			Current	<del>"</del>
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
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
SEWE	R			
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

Schedule: C-7 1 of 4

Test Year Ending 12/31/05

Page:

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.

		4% ÌTĆ	(10)	(9)	(8)	(7)	(6)	(5) <b>3% ITC</b>	(4)	(3)	(2)	(1)	
<del></del>	tization	Amort	Realized	Amount			tization	Amor	Realized	Amount			
Year Ending	Prior Year	Current	Prior Year	Current	Beginning	Ending	Prior Year	Current	Prior Year	Current	Beginning		₋ine
ust. Balance	Adjust.	Year	Adjust.	Year	Balance	Balance	Adjust.	Year	Adjust.	Year	Balance	Year	No.
JS	Adjus	Year	Adjust.	Year	Balance	Balance	Adjust.	Year	Adjust.	Year	Balance	Year	<u>No.</u>

# **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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	_				8% ITC	, ·					10% ITC		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	В	Beginning -	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year E	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 3 of 4

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: Page: C-8 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		(1)	(2) Average	(3) % of	(4) Cost	(5)	(6) Supporting
No.		Description	Amount	Total	Rate	Cost	Schedules
		2005					
1	-						
2	-						
		2006					
3	Note		4,731,000	100.00%	6.00%	283,860	D-5
4	-						
		2007					
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

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		• 1
4		

# Holiday Haven CAPITAL SCHEDULES

COLUMN TITLE	SCHEDULE	PAGE NUMBER
SCHEDULE TITLE	NUMBER	NUMBER
Requested Cost of Capital	D-1	113
Reconcilliation 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: Page:

D-1 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)
		Reconciled			Weighted		
Line	•	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	17,741	100.00%		6.10%	1,083	:
SEV	/ER						
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	444,322	100.00%	_	8.38%	37,227	-

# 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.

	(1)	(2)	(3)	(4)	· <u></u>	(5)	(6)
	` '	Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER					· <u>-</u>	
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	31,670	100.00%	-	6.71%	2,125	- :
SEW	/ER						
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	443,011	100.00%	-	8.35%	36,995	-

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: Page: D-1 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.

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital_	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	42,596	100.00%	-	6.88%	2,933	:
SEW	/ER						
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	452,729	100.00%	_	8.33%	37,714	-

Reconciliation of Capital Structure to Requested Rate Base

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-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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	iciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	_Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
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	17,741			0	17,741	- A-1
Sew	er						
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	444,322			0	444,322	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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recor	ıciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
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	31,670			0	31,670	A-1
Sew	er						
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	443,011			0	443,011	A-2

^{*} List corresponding adjustments to rate base below:

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: 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	istments	Reconciled	
Line		Average				To Requested	
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
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	Total	42,596	I.		0	42,596	A-1
Sew	er						
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	Total	452,729			0	452,729	A-2

^{*} List corresponding adjustments to rate base below:

Recap Schedules: D-1

### Preferred Stock Outstanding

1

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

Florida Public Service Commission

Schedule:

D-3

Page: Preparer: 1 of 1 Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		C	Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	Issuing Exp.		Rate (Contract	Dollar Divd.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
No.	Years of Life	Issue Date R	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	(12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

# **Cost of Short-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 [X] Schedule: Page:

D-4 1 of 1

Preparer:

Jack Schreyer

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.

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
4	There is no Short Term Debt for the	sie cubeidia	n, nor its	naront		
2	There is no short term beat for the	iis subsidia	ry nor its	parent		
3						
4						
5						
6						
7	<u>-</u>					_
8	Total	0			0.00%	<u>.</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 1 of 2

Page:

Jack Schreyer Preparer:

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)
	• •	` '	* *	, ,	Amount	namortized Dis	Unamortized	Annual Amort.	Annual Amort.		Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Interest	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon	Cost	(11)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))

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 2 of 2

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

### Cost of Variable Rate Long-Term Debt

Holiday Haven Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006, 2007 Utility [X] or Parent []

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.

#### Florida Public Service Commission

Schedule:

D-6

Page: Preparer: 1 of 2 <name>

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

All Long Term Debt is issued and held by the parent

### Cost of Variable Rate Long-Term Debt

Holiday Haven Docket No. 060368-WS

Test Year Ending: Historical 2005, Projected 2006 & 2007 Utility [ ] or Parent [ X ] Florida Public Service Commission

Schedule: Page: D-6 2 of 2

Preparer:

Jack Schreyer

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

						<del></del>							(4.0)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					Amount	Unamortized Disc.	Unamortized	Annual Amort.	Annual Amort.		Interest Cost	Total	Effective
			Principal Amt.	Principal	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Basis of	(Test Year	Interest	Cost Rate
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Within	Associated	Associated	(Prem) on	on Principal	Variable Rate	Cost Rate X	Cost	(12)/
No.	Years of Life	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	(e.g.,Prime+%)	Col. (4))	(8)+(9)+(10	((4)-(6)-(7))

The parent does not have any Variable Rate Long term debt

# **Schedule of Customer Deposits**

# Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule:

D-7 1 of 1

Page: Preparer:

Jack Schreyer

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
				<b>_</b>	Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(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	) O	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	Average			_	1,836
14		Wat	er Allocated at	0% =	0
15		Sew	er Allocated at	100% _	1,836

# Holiday Haven RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
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printed 11/17/2006 3:37 AM

# Rate Schedule - Water

# Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Schedule: E-1w Page: 1 of 1

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

Preparer: Jack Schreyer

Water [X] or Sewer []

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

ine.	(1)	(2) Test Year	(3) Test Year	(4) Test Year	(5) Present	(6) Interim	(7) Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	, 0,,04					
2	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.0
	3/4"	15.11	15.25		15.56	24.62	49.
3					25.94	41.05	82.5
4	1"	25.19	25.43				
5	1-1/2"	50.38	50.86		51.89	82.12	165.
6	2"	80.63	81.40		83.04	131.42	264.
7	3"	161.23	162.77		166.05	262.79	528.
8	4"	251.93	254.33		259.46	410.61	825.
9	6"	503.87	508.67		518.93	821.24	1,651.
10	8"	806.20	813.88		830.30	1,314.01	2,642.
11	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.
12	Gallonage charge, Block 1	4.49	4.53		4.62	7.31	7.
13	Block 2	-	-		_	-	9.
14	Block 3	_	_		_	_	-
17	Block 3						
15	Commerical						
16	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.
17	3/4"	15.11	15.25		15.56	24.62	49.
18	1"	25.19	25.43		25.94	41.05	82.
	1-1/2"	50.38	50.86		51.89	82.12	165.
19							
20	2"	80.63	81.40		83.04	131.42	264.
21	3"	161.23	162.77		166.05	262.79	528.
22	4"	251.93	254.33		259.46	410.61	825.
23	6"	503.87	508.67		518.93	821.24	1,651.
24	8"	806.20	813.88		830.30	1,314.01	2,642.
25	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.
26	Gallonage charge	4.49	4.53		4.62	7.31	7.
27	Multi-Family						
28	5/8" X 3/4"	10.07	10.17		10.38	16.43	33.
29 29	3/4"	15.11			15.56	24.62	49.
			15.25				
30	1"	25.19	25.43		25.94	41.05	82.
31	1-1/2"	50.38	50.86		51.89	82.12	165.
32	2"	80.63	81.40		83.04	131.42	264.
33	3"	161.23	162.77		166.05	262.79	528.
34	4"	251.93	254.33		259.46	410.61	825.
35	6"	503.87	508.67		518.93	821.24	1,651.
36	8"	806.20	813.88		830.30	1,314.01	2,642.
37	10"	1,158.90	1,169.94		1,193.54	1,888.86	3,798.
38	Gallonage charge	4.49	4.53		4.62	7.31	7.
	Fire Protection						
	2"	6.73	6.79		6.93	10.97	66.
	3"	13.43	13.56		13.83	21.89	132.
	411	21.00	21.20		21.63	34.23	206.
	4"	21.00					
	4" 6"					68.41	
42 43		41.98 67.19	42.38 67.83		43.23 69.20	68.41 109.51	412. 660.

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# 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: Preparer: 1 of 1 Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	V.7	Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential						
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	Gallonage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	8.63	8.71		8.79	21.85	19.74
14	3., , ,						
15	Commerical						
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	Gallonage charge	10.34	10.44		10.53	26.17	23.69
27	Multi-Family						
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	Gallonage charge	10.34	10.44		10.53	26.17	23.69
39	Flat Rate	00.04	20.22		00.50	00.0=	404.05
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	-	-		-	-	•

#### Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

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

Schedule: E-2w

Page: 1 of 3

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	Residential	Dillo	111 1,000 gai.	rates	TREVENUE	nates	Tresent reales	Gallons	ivaic	1 1000364
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	Gallonage		4 700	0-14.14	04.000	4.00	00.007	0.000	7.04	00.004
10	Block 1	-	4,783	Split Yr	21,623	4.62	22,097	3,826	7.81	29,881
11 12	Block 2 Block 3	•		Split Yr Split Yr	0	-	0	957 0	9.76	9,340
13	Total Residential	1,438	4,783	Spiit 11	36,212	-	37,024	4,783	•	<u>0</u> 86,719
14	Average Bill	1, 100	-,,,,,,		25.18		25.75	1,700		60.30
1-4	Average Dill				25.16		25.75			00.30
15	Commerical									
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 NA	49.54	0
18	1"	12	14	Split Yr	304	25.94	311	NA	82.57	991
19	1-1/2"	0	Ó	Split Yr	0	51.89	0	NA	165.15	0
20	2"	0	0	Split Yr	0	83.04	0	NA	264.24	Ō
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	Gallonage	-	171	Split Yr	773	4.62	790	0	7.81	1,336
25										
26	Total Commercial		474		4 400		4.000			0.700
27	Total Commercial	24	171		1,199		1,226	0		2,723
28	Average Bill				49.97		51.08			113.45
20	Multi-Family									
29 30	5/8" X 3/4"	0	0	Split Yr	0	10.38	0	NIA	22.02	0
31	3/4"	0	0	Split Yr	0	15.56	0	NA NA	33.03 49.54	0
32	1"	0	Ö	Split Yr	0	25.94	0	NA NA	82.57	0
33	1-1/2"	0	ŏ	Split Yr	0	51.89	0	NA NA	165.15	0
34	2"	Ö	ő	Split Yr	ŏ	83.04	0	NA	264.24	ő
35	3"	Ō	ō	Split Yr	ő	166.05	ő	NA	528.48	Ö
36	4"	0	0	Split Yr	0	259.46	0	NA	825.74	Ö
37			***************************************		***************************************		***************************************	***************************************		
38	Gallonage	•	0	Split Yr	0	4.62	0	0	7.81	0
39										
40	T-1-11.00 F-110									
41	Total Multi- Family	0	0		0		0	0		0
42	Average Bill									
42	Eiro Drotostian									
43 44	Fire Protection 2"	0	NA	Split Yr	0	6.93	0	NA	66.06	0
	3"	0	NA NA	Split Yr	0	13.83	. 0	NA NA	132.12	0
46	4"	0	NA NA	Split Yr	0	21.63	0	NA NA	206.44	0
47	6"	ő	NA NA	Split Yr	ő	43.23	0	. NA	412.87	ő
48		0	NA	Split Yr	ŏ	69.20	ő	NA	660.60	ő
	10"	0	NA	Split Yr	Ō	99.47	0	NA	949.61	Ō
50										
51										
52	Table Day									
53	Total Fire Protection	0	0		00		0	0_		0
54	Average Bill				-					
55	Subtotal	ı			37,411		38,250			89,441
56 57	Unbilled Revenues				0		0			•
57 58	Guaranteed Revenues				. 0		0			-
58 59	Misc. Service Charge Total Revenue				345		345			552
60	Booked Revenue	•			37,756		38,595			89,993
61	Difference				37,814					
62	Dinerence				(58) =	-0.2%				
63										
00										

#### Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Period: 1/1/05 - 4/14/05

Schedule Period: 1/1/05 - 4/14/05

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.

	(1)	(2)	(3)	(4)	(5)
Line		Number	Consumption	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1 2	Residential 5/8" X 3/4"	361	1,095	10.07	3,635
3	3/4"	0	0,000	15.11	0,000
4	1"	0	ő	25.19	ŏ
5	1-1/2"	Ö	Ö	50.38	Ō
6	2"	Ö	Ö	80.63	Ö
7	3"	ō	0	161.23	0
8	4"	0	0	251.93	0
9	Gallonage				
10	Block 1	-	1,095	4.49	4,917
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	361	1,095		8,552
.14	Average Bill				23.69
15	Commerical	_			
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 0
19	1-1/2"	0 0	0	50.38	0
20	2"	0	0 0	80.63	0
21 22	3" 4"	0	0	161.23 251.93	0
23	4	U		251.95	· ·
24	Gallonage	_	38	4.49	171
25	Galloriago	-	•	-	0
26		-		-	0
27	Total Commercial	6	38		276_
28	Average Bill				46.07
29	Multi-Family				
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 35	2" 3"	0	0	80.63 161.23	0
36	3 4"	0	0	251.93	0
37	7	. 0		201.90	U
38	Gallonage	_	0	4.49	0
39	Comonago	-	ő	-	Ö
40		-	Ō	-	Ō
41	Total Multi- Family	0	0		0
42	Average Bill		<del></del>		
43	Fire Protection	_			_
44	1"	0	NA	6.73	. 0
45	2"	0	NA	13.43	0
46 47	3" 4"	0 0	NA NA	21.00 41.98	0 0
48	6 <b>"</b>	0	NA NA	41.98 67.19	0
49	8"	0	NA NA	96.58	0
50	-	U	1 77 4	50.50	•
51					
52					0
53	Total Fire Protection	Ō	0		0
54	Average Bill				-
	<del>-</del>				
55	Subtot	al			8,828

#### Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Schedule Period: 4/15/05 - 12/31/05

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.

			•	_	•
	(1)	(2)	(3)	(4)	(5)
Line	Class/Mates Cine	Number	Consumption	Test Year	Test Year
<u>No.</u> 1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue
2	5/8" X 3/4"	1,077	3,688	10.17	10,953
3	3/4"	0,077	0,000	15.25	10,555
4	1"	0	0	25.43	0
5	1-1/2"	0	0	50.86	Ö
6	2"	0	0	81.40	0
7	3"	0	Ö	162.77	ő
8	4"	0	Ö	254.33	0
9	- Gallonage			204.00	U
10	Block 1	-	3,688	4.53	16,707
11	Block 2	_	3,000		0,707
12	Block 3			_	0
13	Total Residential	1,077	3,688		27,660
14	Average Bill	- 1,017			25.68
, ,	Average bill				25.55
15	Commerical				
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"	ō	Ō	81.40	ō
21	3"	0	Ō	162.77	ō
22	4"	ō	ō	254.33	ő
23					
24	Gallonage	-	133	4.53	602
25		-			0
26		-		-	0
27	Total Commercial	18	133		923
28	Average Bill				51.27
29	Multi-Family				
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	Gallonage	-	0	4.53	0
39		-	0	• *	0
40			0	-	0_
41	Total Multi- Family	0	0		0
42	Average Bill				
43	Eiro Drotoctica				
43	Fire Protection 1"	0	NA	6.70	^
45	2"	0	NA NA	6.79	0
46	3"	0	NA NA	13.56 21.20	0
47	3 4"	0	NA NA	42.38	0 0
48	6"	0	NA NA	42.36 67.83	0
49	8"	0	NA NA	97.50	0
50	J	0	NO	97.50	U
51					
52					0
53	Total Fire Protection	0			0
54	Average Bill				
J-4	Average bill				
	Subtot	n!			00.500
	Subtot	aı			28,583

#### Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

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

Pre

E-2s 1 of 3

Schedule: Page: 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	(-/	Number	Usage	Test Ýear	Test Year	Present	Total Revenue	Proposed	Proposed	Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates_	Present Rates	Usage	Rate	Proposed
1	Residential			-						
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"	ō	Ō	Split Yr	0	16.43	0		947.46	0
8	4"	0	Ō	Split Yr	Ō	16.43	0		1,480.41	0
9	Gallonage cap (gallons)		none	Op	·		·		.,	
10	Capped Usage	_	3,469	Split Yr	30,147	8.79	30,493	3,469	19.74	68,478
11	Usage Above Cap	_	950	Opin II	00,147	00	00,.00	950		00,
12	Usage Above Cap		500					000		
13	Total Residential	1,273	4,419		50,820		51,408			143,865
		1,275	4,413							
14	Average Bill				39.92		40.38			113.01
15	Commerical									
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
	1"	12	14	Split Yr	487	41.05	493		148.04	1,776
18			0	•			493		296.08	0
	1-1/2"	0		Split Yr	0	82.09	-			
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
	4"	0	0	Split Yr	0	410.45	0		1,480.41	0
23										
24	Gallonage	-	171	Split Yr	1,781	10.53	1,801		23.69	4,051
25	Total Commercial	24	171		2,463		2,490			6,538
26	Average Bill	<del></del>			102.64		103.77			272.42
27	Multi-Family	_	_				_			_
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
	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	Gallonage	-	0	Split Yr	0	10.53	0		23.69	0
37	Total Multi- Family	0	0		0		0			0
38	Average Bill	<u> </u>	<u>_</u>							
36	Average bill									
39	Flat Rate									
40	Res. Wastewater Only	0	NA	Split Yr	0		0		124.35	0
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		124.33	0
	Reuse	0	NA NA	Split Yr	. 0	-	0		-	0
43	Total Flat Rate - Other			Spirt II		-	0		-	
43	Total Flat Nate - Other									
										.=
44	Subtotal	ļ.			53,283		53,898			150,403
	Unbilled Revenues				0		0			•
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue	!			53,283		53,898			150,403
49	Booked Revenue				53,055					
50	Difference				229 =	0.4%				
51					0					
52					0	0.0%				

#### Florida Public Service Commission

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

E-2s Page: Preparer: 2 of 3 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.

	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
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	Ō	16.12	Ō
7	3"	Ŏ	ő	16.12	Ö
8	4"	Ö	Ö	16.12	Ö
9	Gallonage cap		<u>~</u>	10.12	ŭ
10	Capped Usage	_	854	8.63	7,370
11	Usage Above Cap		004	0.00	7,570
12	Usage Above Cap	-			
13	Total Residential	319	854		12,512
		313	- 654		
14	Average Bill				0.00
15	Commerical				
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	Gallonage	-	38	10.34	393
25	Total Commercial	6	38		562
26	Average Bill				0.00
	-				
27	Multi-Family				
28	5/8" X 3/4"	0	0	16.12	0
29	3/4"	Ō	Ö	24.16	ō
30	1"	ō	Ö	40.29	ő
31	1-1/2"	ō	Ö	80.57	Ö
32	2"	Ō	Ō	128.91	Ö
33	3"	ő	ő	257.82	ő
34	4"	0	0	402.84	0
35	7	Ü		702.07	· ·
36	Gallonage	_	0	10.34	0
50	Gallollage	-	U	10.34	U
37	Total Multi Eamily	0	0		
	Total Multi- Family				
38	Average Bill				
					_
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				0
44	Subtotal				13,074

# **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	(1)	(2)
No.	Туре	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: Page: Preparer:

E-9

1 of 1

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. <b>e.</b>	contract,	tax).
-----------	---------	-----------	---------------	-----------	-------

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

SEWER

3 4 Regulatory Assessment Fee Florida Public Service Comm.

4.5%

None

# 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: Preparer: 1 of 1 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.

	(1)	· · · · · · · · · · · · · · · · · · ·	(2)	(3)
Line			Present	Proposed
No.	Type Charge		Charges	Charges
WAT	ER	_		
1	Service Installation Charge	3/4"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	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
SEW	/ER			
15	Service Installation Charge	4"		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 Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-11

Page:

1 of 1

Preparer:

Jack Schreyer

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

#### Class A Utility Cost of Service Study

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

#### Florida Public Service Commission

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 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.

Line		
No.		
<del></del>	 	 

Not applicable; no industrial customers.

# Projected Test Year Revenue Calculation

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)	,000 gallons) (7)	(8)	(9)	(10)	(11)	(12)
	(1)	(2) Historical	(3)	Proj. Test	Historical	(0)	Proj. Test	(0)	Proj. Test	(10)	(11)	Projected
ine		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
	Class/Meter Size	Bills	Factor	Bills	Consump.		Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
10.	Residential	DIIIS	1 40101	טוווט	Consump.	Facior	Consump.	Nates	IZEACHOR.	Galloris	Nates	nev. neq.
		1,438	Note A	1,438	4 700	Nata D	4 702	10.38	14.006		22.02	47,49
2	5/8" X 3/4"		Note A			Note B	4,783		14,926		33.03	
3	3/4"	0		0	0		0	15.56	0		49.54	(
4	1"	0		0	0		0	25.94	0		82.57	
5	1-1/2"	0		0	0		0	51.89	0		165.15	
6	2"	0		0	0		0	83.04	0		264.24	
7	3" ·	0		0	0		0	166.05	0		528.48	1
8	4"	0		0	0		0	259.46	0		825.74	
9	Gallonage											
10	Block 1	-		0	4,783		4,783	4.62	22,097	3,826	7.81	29,88
11	Block 2	-		0	0		0	•	0	957	9.76	9,34
12	Block 3	-		0	0		0	-	0	0	-	
13	Total Residential	1,438	-	1,438	4,783		4,783		37,024	4,783		86,71
14		.,		,	.,		,,		,	.,		
15	Commerical											
16	5/8" X 3/4"	12		12	157		157	10.38	125		33.03	39
17	3/4"	0		0	0		0	15.56	0		49.54	
18	1"	12		12	14		14	25.94	311		82.57	99
19	1-1/2"	0		0	0		0	51.89	0		165.15	
	2"	ŏ		ō	0		ō	83.04	ŏ		264.24	i
21	3"	ō		Ö	Ö		ŏ	166.05	ő		528.48	
22	4"	0		ő	0		0	259.46	ő		825.74	
23	•			v	U		J	255.40	U		023.74	,
24	Gallonage	_		0	171		171	4.62	790	171	7.81	1,336
	Total Commercial	24	-		- 1/1		171	4.02			7.01	
25 26	rotal Commercial	24		24	U		171		1,226	171		2,723
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.38	0		33.03	
29	3/4"	0		0	. 0		0	15.56	0			
30	1"	0		0	0		-				49.54	
							0	25.94	0		82.57	
31	1-1/2"	0		0	0		0	51.89	0		165.15	
	2"	0		0	0		0	83.04	0		264.24	
33	3"	0		0	0		0	166.05	0		528.48	
34	4"	0		0	0		0	259.46	0		825.74	
35												
36	Gallonage	-		0	0		0	4.62	0	0_	7.81	
37 38	Total Multi-Family	0		0	0		0		0	0		
	Fire Protection											
39	Fire Protection	•		_					_			
40	2"	0		0				-	0		66.06	
11	3"	0		0				-	0		132.12	
\$2	4"	0		0				-	0		206.44	
13	6"	0		0				-	0		412.87	
44	8"	0		0				-	0		660.60	
15	10"	0		0				•	0		949.61	
46	Per Hydrant	0	_	0				-	0		-	
17	Total Fire Protection	0	-	0					0			
18		J		·					3			
49	Subtotals	1,462	•	1,462	4,783		4,954		38,250	4,954		89,44
50	Misc. Service Charge								345	•		55

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)

					(usage is ir	1,000 g	alions)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
	Residential											
	5/8" X 3/4"	1,273	Note A	1,273	854	Note B	3,469	16.43	20,915		59.22	75,387
		1,270	HOLO A	0	004	HOLO D	0,400	16.43	20,070		88.82	0
	3/4"						-		0		148.04	0
	1"	0		0	0		0	16.43				-
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	Gallonage cap (gallons)	_									6,000	
10					854		3,469	8.79	30,493	3,469	19.74	68,478
	Capped Usage				0		950	0.73	50,455	950	13.74	00,410
11	Usage Above Cap				U		950			950		
	Total Decidential	1,273	-	1,273	854	-	4,419		51,408	4,419		143,865
1 2	Total Residential	1,273		1,273	654		4,419		31,400	4,413		140,000
3	Commerical											
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
		0		0	0		0	131.34	0		473.73	0
8	2"	-		-	_		_		0			0
9	3"	0		0	0		0	262.69	_		947.46	-
10	4"	0		0	0			410.45	0		1,480.41	0
11									0			
12	Gallonage				38	_	171_	10.53	1,801_	171	23.69	4,051
13	Total Commercial	24		24	38	_	171		2,490	171		6,538
14												
15	Multi-Family											
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"	ō		ō	ő		ō	262.69	ō		947.46	0
22	4"	0		Ö	0		Ö	410.45	Ö		1,480.41	Ö
	7	U		U	U		U	410.40	U		1,700.41	U
23	0-11			^	^		^	40.50	•	_	22.60	^
24	Gallonage		_	0	0		0	10.53	0	0	23.69	0
25	Total Multi-Family	0		0	0		0		0	0		Ö
26												
27	Flat Rate	_		_					_		4040-	_
28	Res. Wastewater Only	0		0				-	0		124.35	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	. 0		0				-	0		-	0
31	Total Flat Rate - Other	0	-					-				
32		•							-			-
	Subtotals	1,297		1,297	892	-	4,590		53,898	4,590		150,403
33		.,_0,		.,==,	JU-		.,000			.,		
33 34									n			(
33 34 35	Misc. Service Charge Total Revenue								53,898			150,403

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: J

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

See attached Bill Analyses

# Holiday Haven ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
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

Schedule: Page:

F-1 1 of 1

Holiday Haven Docket No. 060368-WS

Preparer:

John F. Guastella

Test Year End: 12/31/2005

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.

		(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	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	TOTAL	5,119	0	4,986	271	(138)	-2.7%

# 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: Page: F-2 1 of 1

Page: 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 monthly operating reports sent to DER.

		(1)	(2)	(3)	(4)	(5)	(6)
Line Month			Individual Plan		Total Plant	Total Purch. Sewage	
No.	2005	STP#1	(Name)	me) (Name)		Flows	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	Total	7,522,000	0	0	0	7,522,000	0

#### **Water Treatment Plant Data**

#### Florida Public Service Commission

Holiday Haven Docket No. 060368-WS

Test Year End: 12/31/2005

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
1	Inter-Connected  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 occurances 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 occurances affected the flows on these days.	Day 1 2 3 4 5	Average	0 0 0 0 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.			<u>No</u>

#### **Sewer Treatment Plant Data**

Holiday Haven Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

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.		25,000
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.	October	25,000

# Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Schedule: F-5 Page: 1 of 1

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

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

Schedule:

F-6

Page:

1 of 1

Preparer:

John F. Guastella

Holiday Haven
Docket No. 060368-WS
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.

Used & Useful Interim Permanent Note

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

Schedule:

F-7

Page: Preparer: 1 of 1 John F. Guastella

Holiday Haven
Docket No. 060368-WS
Schedule Year Ended December

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.

e 						
Base ERCs	Trended E	:RCe	Total	Used & U	ls of ul	
2005	2010	2012	Lots	Interim	Permanent	Note

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

#### Sewer

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 Docket No. 060368-WS Schedule: Page:

F-8 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).

	(1)	(2)	(3)	(4)	(5)	
Line	V	Average	Average	Tuend	lucaca	
No.	Year	Meters	ERCs	Trend	Increase_	
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	<del></del>		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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		SF	R Custom	ers	SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	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 **Docket No. 060368-WS** Test Year End: 12/31/2005 Schedule: F-10 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.

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% 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%

 $\hat{\lambda}_{i,j,\lambda}$ 

# Holiday Haven INTERIM RATE SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>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: Page: G-1 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Present	Interim		Present	Interim
No.	Class/Meter Size	Rates	Rates	Class/Meter Size	Rates	Rates
	WATER		58.26%	SEWER	·· · · · ·	148.53%
1	Residential			Residential		
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	Gallonage, Block 1	4.62	7.31	Gallonage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonage charge	8.79	21.85
14	Block 3	-	-			
15	General Service			General Service		
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	Gallonage charge	4.62	7.31	Gallonage charge	10.53	26.17
27	Fire Protection			Flat Rate		
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	1		

Supporting Schedules: G-4

# Schedule of Rate Base - Interim Rates

#### Florida Public Service Commission

Holiday Haven Docket No. 060368-WS Test Year End: 12/31/2009

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule: Page: G-2 1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4) Interim	(5)
		Adjusted	Adjustments		Cupporting
Line	<b>D</b>	Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT		54 400	0	E4 430	A-1
1	Utility Plant in Service	51,132	0	51,132 260	A-1 A-1
2	Utility Land & Land Rights	260	0		
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)		(31,575)	A-1
6	Less: CIAC	(41,759)		(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	17,741	0	17,741	
SEW	/ER				
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)		(76,407)	A-2
	Accumulated Amortization of CIAC	50,115	0	50,115	A-2
	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	444,322	0	444,322	

# Schedule of Adjustments to Rate Base - Interim

Holiday Haven Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected []

Water[X] Sewer [X]

Florida Public Service Commission

Schedule:

G-3

Page:

1 of 1

Preparer:

Jack Schreyer

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

Line

No.

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: Page: G-4 1 of 1

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate							
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%	
Sew	er						
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

Histo Projected [ ]
Water [X] Sewer [X]

Schedule:

G-5

Page: Preparer: 1 of 1 Jack Schreyer

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 200	7	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	21,795	79,144
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	981	3,561
6	, •		
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	37,756	53,283
9	Plus Required Revenue Adjustment	21,795	79,144
10	Rate Year Revenue at Proposed Rates	59,550	132,427
11	, in the second of the second	,	· · · - • · ·
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	7,271	9,071
17			
18	Income Tax Adjustment	7,710	24,126

# **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) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	17,741	100.00%	=	5.67%	1,006	
SEW	/ER						
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	444,322	100.00%	_	7.79%	34,598	

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