

**Holiday Haven  
Water and Sewer**

Docket No. 080121-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

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- OTR \_\_\_\_\_
- ECR** \_\_\_\_\_
- LOL \_\_\_\_\_
- SPC \_\_\_\_\_
- PCA \_\_\_\_\_
- GOR \_\_\_\_\_
- ROA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

DOCUMENT NUMBER - DATE  
**04349 MAY 22 08**  
 FPSC-COMMISSION CLERK



**Holiday Haven  
RATE BASE**

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DOCUMENT NUMBER - DATE

04349 MAY 22 08

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules	
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	67,425	7,019	74,444	12,410	86,854	A-5	
2	Utility Land & Land Rights	260	0	260	0	260	A-5	
3	Less: Non-Used & Useful Plant	0	(6,755)	(6,755)	0	(6,755)	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	(18,999)	(936)	(19,934)	16,752	(3,182)	A-9	
6	Less: CIAC	(41,818)	0	(41,818)	0	(41,818)	A-12	
7	Accumulated Amortization of CIAC	30,087	(224)	29,863	0	29,863	A-14	
8	Acquisition Adjustments	0	0	0	0	0		
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0		
10	Less: Advances For Construction		0	0	0	0	A-16	
11	Working Capital Allowance	0	12,917	12,917	5,117	18,034	A-17, A-3	
12	<b>Total Rate Base</b>	<b>36,955</b>	<b>12,021</b>	<b>48,977</b>	<b>34,279</b>	<b>83,256</b>		

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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) Line No. Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
	(3) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	683,992	6,233	690,224	1,720	691,944	A-6
2 Utility Land & Land Rights	108,433	0	108,433	0	108,433	A-6
3 Less: Non-Used & Useful Plant	0	(39,311)	(39,311)	0	(39,311)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(357,262)	(873)	(358,135)	(6)	(358,141)	A-10
6 Less: CIAC	(76,460)	0	(76,460)	0	(76,460)	A-12
7 Accumulated Amortization of CIAC	52,468	(789)	51,679	0	51,679	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	25,543	25,543	4,544	30,086	A-17, A-3
12 Total Rate Base	411,170	(9,197)	401,973	6,258	408,231	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 1 of 2  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	6,288	5,584	
3	Allocation of Corp Structures & Improvements	731	649	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>7,019</u>	<u>6,233</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	1,937	1,720	
10	Meter replacement cost	27,930	NA	
11	(Less) Retirement of existing meters	(17,456)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>12,410</u>	<u>1,720</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(6,755)</u>	<u>(39,311)</u>	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	861	764	
30	Allocation of Corp Structures & Improvements	75	67	
31		-	-	
32	PSC Depr Rate Correction	-	42	
33		-	-	
34	Total 2007 Adjustments	<u>936</u>	<u>873</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	7	6	
38	Meter Replacements			
39	Retirement of existing meters	(17,456)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	262	NA	
41	Salvage	436	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(16,752)</u>	<u>6</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 2 of 2  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10		-	-	
11	PSC Depr Rate Correction	(224)	(789)	
12	Total 2007 Adjustments	(224)	(789)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	12,917	25,543	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	5,117	4,544	

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

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-4  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	Description	(1)	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendantory Order</b>				
1	12/31/95 Balance			
	1996			
2	Additions			
3	Retirements			
4	Adjustments			
5	12/31/96 Balance		_____	_____
	1997			
6	Additions			
7	Retirements			
8	Adjustments			
9	12/31/97 Balance		_____	_____
	1998			
10	Additions			
11	Retirements			
12	Adjustments			
13	12/31/98 Balance		_____	_____
	1999			
14	Additions			
15	Retirements			
16	Adjustments			
17	12/31/99 Balance		_____	_____
	2000			
18	Additions			
19	Retirements			
20	Adjustments			
21	12/31/00 Balance		_____	_____
	2001			
22	Additions			
23	Retirements			
24	Adjustments			
25	12/31/01 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. 080121-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	48,182	781,211
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	506	13,534
37	12/31/04 Balance	48,688	794,745
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	48,688	794,745
	2006		
42	Additions	31,646	12,173
43	Retirements	(7,860)	(14,049)
44	Adjustments	0	0
45	12/31/06 Balance	72,474	792,869
	2007		
46	Additions	5,963	4,761
47	Retirements	(9,339)	(4,502)
48	Adjustments	0	0
49	Allocations	8,193	7,275
50	12/31/07 Balance	77,292	800,403

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	425	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	260	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	7,777	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	31,299	23.18%	7,255	0	23.18%	0
28	333.4	Services	9,281	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	17,453	0.00%	0	10,474	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	731	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	6,288	0.00%	0	1,937	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	535	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	656	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	74,704		7,255	12,410		0

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Holiday Haven

Page: 2 of 3

Docket No. 060121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	36,127	28,358	28,358	28,358	28,358	28,358	32,709	32,709	32,709	32,709	32,709	32,709	32,709	31,299
28	333.4	Services	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281
29	334.4	Meters & Meter Installations	17,414	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,453
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
44	347.5	Miscellaneous Equipment	656	656	656	656	656	656	656	656	656	656	656	656	656	656
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	72,474	64,748	64,748	64,748	64,748	64,748	69,099	69,099	69,099	69,099	69,099	69,099	69,099	67,685
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. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777	7,777
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	36,127	28,358	28,358	28,358	28,358	28,358	32,709	32,709	32,709	32,709	32,709	32,709	32,709	31,299
28	333.4	Services	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281
29	334.4	Meters & Meter Installations	17,414	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,453
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	707	721	721	721	721	738	738	738	738	738	738	738	738	731
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	4,967	5,196	5,661	5,728	5,893	6,021	6,223	6,357	6,768	7,024	7,086	7,366	7,455	6,288
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
44	347.5	Miscellaneous Equipment	656	656	656	656	656	656	656	656	656	656	656	656	656	656
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	78,148	70,665	71,131	71,197	71,363	71,507	76,060	76,194	76,606	76,861	76,923	77,204	77,292	74,704
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	110	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	2,672	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	139,427	21.12%	29,447	0	21.12%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	5,012	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,500	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	31,944	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	2,384	19.24%	459	0	19.24%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	280,392	19.24%	53,947	0	19.24%	0
28	381.4	Plant Sewers	187,067	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	108,433	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	32,024	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	649	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	5,584	0.00%	0	1,720	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	460	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	798,657		83,853	1,720		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	110	110	110	110	110	110	110	110	110	110	110	110	110	110
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672
10	361.2	Collection Sewers - Gravity	140,799	139,041	139,041	139,041	139,041	139,041	139,508	139,508	139,508	139,508	139,508	139,508	139,508	139,427
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
21	371.3	Pumping Equipment	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,944
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,392
28	381.4	Plant Sewers	186,866	186,866	186,866	186,866	186,866	186,866	187,240	187,240	187,240	187,240	187,240	187,240	187,240	187,067
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433
33	354.5	Structures & Improvements	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	460
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	792,869	791,507	791,507	791,507	791,507	791,507	792,348	793,128	793,128	793,128	793,128	793,128	793,128	792,425
64		Subtotal Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 3 of 3

Preparer: R Griffin/J Guastella

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	110	110	110	110	110	110	110	110	110	110	110	110	110	110
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672
10	361.2	Collection Sewers - Gravity	140,799	139,041	139,041	139,041	139,041	139,041	139,508	139,508	139,508	139,508	139,508	139,508	139,508	139,427
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
21	371.3	Pumping Equipment	31,584	31,584	31,584	31,584	31,584	31,584	31,584	31,584	32,363	32,363	32,363	32,363	32,363	31,944
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	360.4	Treatment & Disposal Equipment	280,026	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,422	280,392
28	381.4	Plant Sewers	186,866	186,866	186,866	186,866	186,866	186,866	187,240	187,240	187,240	187,240	187,240	187,240	187,240	187,067
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433
33	354.5	Structures & Improvements	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024	32,024
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	628	640	640	640	640	656	656	656	656	656	656	656	656	649
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	4,411	4,614	5,027	5,086	5,233	5,346	5,526	5,645	6,010	6,237	6,292	6,541	6,620	5,584
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	460	460	460	460	460	460	460	460	460	460	460	460	460	460
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	797,907	796,762	797,175	797,234	797,381	797,509	798,530	799,428	799,794	800,021	800,076	800,324	800,403	798,657
64		Subtotal Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433

## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Holiday Haven

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 &amp; Pro Forma

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

Line No.	(1) Description	(2)	(3)	(4)	(5)
		Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>					
1	Plant in Service	7,255	0	7,255	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	(501)	0	(501)	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	<u>6,755</u>	<u>0</u>	<u>6,755</u>	
<b>Sewer</b>					
9	Plant in Service	83,853	0	83,853	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(44,542)	0	(44,542)	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	<u>39,311</u>	<u>0</u>	<u>39,311</u>	

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

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	_____	_____
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	_____	_____
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	_____	_____
	1999		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/99 Balance	_____	_____
	2000		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/00 Balance	_____	_____
	2001		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/01 Balance	_____	_____

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

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-8  
Page: 2 of 2  
Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	30,207	301,973
	2004		
34	Additions	695	13,194
35	Retirements	0	0
36	Adjustments	(10,769)	(11,045)
37	12/31/04 Balance	20,133	304,122
	2005		
38	Additions	695	13,194
39	Retirements	0	0
40	Adjustments	(1)	0
41	12/31/05 Balance	20,827	317,316
	2006		
42	Additions	1,319	18,090
43	Retirements	(7,860)	(14,049)
44	Adjustments	11,664	25,313
45	12/31/06 Balance	25,950	346,670
	2007		
46	Additions	2,153	27,141
47	Retirements	(9,339)	(4,502)
48	Adjustments	0	83
49	Allocations	1,509	1,340
50	12/31/07 Balance	20,274	370,733

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	9	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	6,164	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	2,159	23.18%	501	0	23.18%	0
28	333.4	Services	3,637	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	6,675	0.00%	0	(16,759)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	75	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	861	0.00%	0	7	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	303	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	51	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	19,934		501	(16,752)		0

**Schedule of Water Accumulated Depreciation By Primary Account**

Test Year Average balance

Holiday Haven

Docket No. 000121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	4	5	6	7	8	9	9	10	11	12	13	14	15	9
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,053	6,071	6,090	6,109	6,127	6,146	6,164	6,183	6,201	6,220	6,238	6,257	6,275	6,164
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,828	2,114	2,169	2,224	2,279	2,334	828	891	954	1,018	1,081	1,144	1,208	2,159
28	333.4	Services	3,521	3,540	3,560	3,579	3,598	3,618	3,637	3,656	3,676	3,695	3,714	3,734	3,753	3,637
29	334.4	Meters & Meter Installations	6,239	6,312	6,384	6,457	6,530	6,603	6,675	6,748	6,821	6,893	6,966	7,039	7,112	6,675
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	276	280	285	289	294	298	303	307	312	316	321	325	329	303
44	347.5	Miscellaneous Equipment	29	33	36	40	44	47	51	55	58	62	66	69	73	51
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	25,950	18,356	18,530	18,705	18,879	19,054	17,667	17,850	18,033	18,216	18,399	18,582	18,765	18,999

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	4	5	6	7	8	9	9	10	11	12	13	14	15	9
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,053	6,071	6,090	6,109	6,127	6,146	6,164	6,183	6,201	6,220	6,238	6,257	6,275	6,164
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	9,828	2,114	2,169	2,224	2,279	2,334	828	891	954	1,018	1,081	1,144	1,208	2,159
28	333.4	Services	3,521	3,540	3,560	3,579	3,598	3,618	3,637	3,656	3,676	3,695	3,714	3,734	3,753	3,637
29	334.4	Meters & Meter Installations	6,239	6,312	6,384	6,457	6,530	6,603	6,675	6,748	6,821	6,893	6,966	7,039	7,112	6,675
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	66	67	69	70	72	73	75	77	78	80	81	83	84	75
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	358	430	509	589	670	754	841	929	1,023	1,120	1,219	1,321	1,425	861
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	276	280	285	289	294	298	303	307	312	316	321	325	329	303
44	347.5	Miscellaneous Equipment	29	33	36	40	44	47	51	55	58	62	66	69	73	51
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	26,374	18,853	19,108	19,364	19,622	19,881	18,582	18,855	19,134	19,416	19,699	19,986	20,274	19,934

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Schedule: A-10

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	(66)	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	1,145	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	46,641	21.12%	9,851	0	21.12%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	616	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	2,542	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	5,665	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	50	19.24%	10	0	19.24%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	180,258	19.24%	34,682	0	19.24%	0
28	381.4	Plant Sewers	102,730	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	17,464	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	67	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	764	0.00%	0	6	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	260	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	358,135		44,542	6		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: A-10

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Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchisees	(67)	(67)	(67)	(66)	(66)	(66)	(66)	(65)	(65)	(65)	(65)	(64)	(64)	(66)
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,101	1,108	1,116	1,123	1,130	1,138	1,145	1,153	1,160	1,167	1,175	1,182	1,190	1,145
10	361.2	Collection Sewers - Gravity	47,036	45,535	45,792	46,050	46,307	46,565	46,231	46,490	46,748	47,006	47,265	47,523	47,781	46,641
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	550	561	572	583	594	605	616	627	638	649	660	671	682	616
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
21	371.3	Pumping Equipment	5,557	5,703	5,849	5,995	6,141	6,288	6,434	6,580	6,726	6,872	7,018	7,164	7,310	6,655
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12	19	25	31	37	43	50	56	62	68	75	81	87	50
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	172,469	173,767	175,065	176,364	177,662	178,960	180,258	181,557	182,855	184,153	185,451	186,750	188,048	180,258
28	381.4	Plant Sewers	100,313	100,758	101,203	101,648	102,093	102,538	102,983	103,428	103,873	104,318	104,763	105,208	105,653	102,730
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	16,963	17,047	17,130	17,214	17,297	17,380	17,464	17,547	17,631	17,714	17,797	17,881	17,964	17,464
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchisees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	237	240	244	248	252	256	260	263	267	271	275	279	283	260
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	348,870	347,171	349,430	351,689	353,948	356,207	357,402	357,988	360,253	362,517	364,781	367,045	369,310	357,262

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Holiday Haven

Page: 3 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	(67)	(67)	(67)	(66)	(66)	(66)	(66)	(65)	(65)	(65)	(65)	(64)	(64)	(66)
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	1,101	1,108	1,116	1,123	1,130	1,138	1,145	1,153	1,160	1,167	1,175	1,182	1,190	1,145
10	361.2	Collection Sewers - Gravity	47,036	45,535	45,792	46,050	46,307	46,565	46,231	46,490	46,748	47,006	47,265	47,523	47,781	46,641
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	550	561	572	583	594	605	616	627	638	649	660	671	682	616
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	2,500	2,507	2,514	2,521	2,528	2,535	2,542	2,549	2,556	2,562	2,569	2,576	2,583	2,542
21	371.3	Pumping Equipment	5,557	5,703	5,849	5,995	6,141	6,288	6,434	6,580	6,726	6,872	7,018	7,164	7,310	6,655
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	12	19	25	31	37	43	50	56	62	68	75	81	87	50
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	172,469	173,767	175,065	176,364	177,662	178,960	180,258	181,557	182,855	184,153	185,451	186,750	188,048	180,258
28	381.4	Plant Sewers	100,313	100,758	101,203	101,648	102,093	102,538	102,983	103,428	103,873	104,318	104,763	105,208	105,653	102,730
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	16,963	17,047	17,130	17,214	17,297	17,380	17,464	17,547	17,631	17,714	17,797	17,881	17,964	17,464
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	59	60	61	63	64	65	67	68	69	71	72	73	75	67
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	318	382	452	523	595	670	748	825	908	995	1,082	1,173	1,265	764
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	237	240	244	248	252	256	260	263	267	271	275	279	283	260
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	347,047	347,620	349,957	352,295	354,635	356,977	358,257	358,930	361,288	363,645	366,005	368,368	370,733	358,135

**Schedule of Water and Sewer Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Provide the annual balance of Water contributions in aid of 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, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	_____	_____
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

**Schedule of Water and Sewer Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	40,380	74,457
	2004		
26	Additions	1,379	1,950
27	Adjustments	0	0
28	12/31/04 Balance	41,759	76,407
	2005		
29	Additions	1,379	1,950
30	Adjustments	0	0
31	12/31/05 Balance	43,138	78,357
	2006		
32	Additions	0	0
33	Adjustments	(1,379)	(1,950)
34	12/31/06 Balance	41,759	76,407
	2007		
35	Additions	257	228
36	Adjustments	0	0
37	12/31/07 Balance	42,016	76,635

Supporting Schedules: A-12

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

**Holiday Haven**

Schedule: A-12

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Amount	(5) Amount	(6) Non-Used %	(7) Useful Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	704	0.00%	0		0.00%	0
4	334	Meter Fees	4,120	0.00%	0		0.00%	0
5	331	Main Extension Charge	35,976	0.00%	0		0.00%	0
6	333	Service Installation Fees	1,018	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>41,818</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>41,818</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	66,747	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	3,413	0.00%	0		0.00%	0
24	363	Service Installation Fees	6,300	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>76,460</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>76,460</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Holiday Haven

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-12  
Page: 2 of 3  
Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	704
4	334	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
5	331	Main Extension Charge	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	36,174	36,174	36,174	35,976
6	333	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
7		Total Cash CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	42,016	42,016	42,016	41,818
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	42,016	42,016	42,016	41,818
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	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
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,588	3,588	3,588	3,413
24	363	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
25		Total Cash CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,635	76,635	76,635	76,460
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,635	76,635	76,635	76,460

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance  
**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: A-12  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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 intermedlate year also.

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	704	704	704	704	704	704	704	704	704	704	704	704	704	704
4	334 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
5	331 Main Extension Charge	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	35,916	36,174	36,174	36,174	35,976
6	333 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
7	Total Cash CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	42,016	42,016	42,016	41,818
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	41,759	42,016	42,016	42,016	41,818
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 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
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,588	3,588	3,588	3,413
24	363 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
25	Total Cash CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,635	76,635	76,635	76,460
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,635	76,635	76,635	76,460

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

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: A-13  
Page: 1 of 2  
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance		
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance		
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance		
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance		

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

**Florida Public Service Commission**

**Holiday Haven**

Schedule: A-13

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	26,206	46,906
	2004		
26	Additions	354	850
27	Adjustments	0	0
28	12/31/04 Balance	26,560	47,756
	2005		
29	Additions	354	850
30	Adjustments	(1)	(1)
31	12/31/05 Balance	26,913	48,605
	2006		
32	Additions	3,239	4,734
33	Adjustments	(707)	(1,699)
34	12/31/06 Balance	29,445	51,640
	2007		
35	Additions	1,285	1,655
36	Adjustments	(447)	(1,576)
37	12/31/07 Balance	30,282	51,719

Supporting Schedules: A-14

**Schedule of Accumulated Amortization of CIAC by Classification**

**Florida Public Service Commission**

Test Year Average Balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-14

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	27,657	0.00%	0		0.00%	0
4	334 Meter Fees	1,506	0.00%	0		0.00%	0
5	331 Main Extension Charge	664	0.00%	0		0.00%	0
6	333 Service Installation Fees	36	0.00%	0		0.00%	0
7	Total Cash	<u>29,863</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>29,863</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	49,740	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	399	0.00%	0		0.00%	0
24	363 Service Installation Fees	1,540	0.00%	0		0.00%	0
25	Total Cash	<u>51,679</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>51,679</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Accumulated Amortization of CIAC by Classification**

Test Year Average Balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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 intermedlate year also.

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657
4	334	Meter Fees	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506
5	331	Main Extension Charge	246	353	460	567	674	781	888	995	1,102	1,209	1,316	1,423	1,530	888
6	333	Service Installation Fees	36	36	36	36	36	36	36	36	36	36	36	36	36	36
7		Total Cash AAC	29,445	29,552	29,659	29,766	29,873	29,980	30,087	30,194	30,301	30,408	30,515	30,622	30,729	30,087
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	29,445	29,552	29,659	29,766	29,873	29,980	30,087	30,194	30,301	30,408	30,515	30,622	30,729	30,087
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,739	49,740
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	360	498	636	774	912	1,050	1,188	1,326	1,464	1,602	1,740	1,878	2,016	1,188
24	363	Service Installation Fees	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
25		Total Cash AAC	51,640	51,778	51,916	52,054	52,192	52,330	52,468	52,606	52,744	52,882	53,020	53,158	53,295	52,468
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	51,640	51,778	51,916	52,054	52,192	52,330	52,468	52,606	52,744	52,882	53,020	53,158	53,295	52,468

**Schedule of Accumulated Amortization of CIAC by Classification**

Test Year Average Balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657	27,657
4	334 Meter Fees	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506
5	331 Main Extension Charge	246	316	385	455	524	594	664	733	803	873	943	1,013	1,083	664
6	333 Service Installation Fees	36	36	36	36	36	36	36	36	36	36	36	36	36	36
7	Total Cash AAC	29,445	29,515	29,584	29,654	29,723	29,793	29,863	29,932	30,002	30,071	30,142	30,212	30,282	29,863
8	Property														
9	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Water AAC	29,445	29,515	29,584	29,654	29,723	29,793	29,863	29,932	30,002	30,071	30,142	30,212	30,282	29,863
18	<b>SEWER</b>														
19	Cash														
21	380 Treatment & Disposal Equipment	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740	49,740
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	360	367	373	380	386	393	399	406	412	419	426	433	439	399
24	363 Service Installation Fees	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
25	Total Cash AAC	51,640	51,647	51,653	51,660	51,666	51,673	51,679	51,686	51,692	51,699	51,706	51,713	51,719	51,679
26	Property														
27	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Sewer AAC	51,640	51,647	51,653	51,660	51,666	51,673	51,679	51,686	51,692	51,699	51,706	51,713	51,719	51,679

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Holiday Haven**

Schedule: A-15

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Explanation: Provide the annual AFUDC rates used 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. Include a description of practices and authority of rate(s) used.

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

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

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
0

Schedule: A-16  
Page: 1 of 1  
Preparer: R Griffin

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	<b>TOTAL CURRENT ASSETS</b>	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.334%	0.329%
25	Assets Allocated - Water (line 10 x line 23)	8,704	8,754
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(7,182)	(1,108)
27			
28	Allocation Percentage - Sewer	0.297%	0.292%
29	Assets Allocated - Sewer (line 7 x line 17)	7,729	7,774
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(6,377)	(984)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	5,581	5,271
39	Sewer	4,636	4,378
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	16,428	14,375
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>7,104</u>	<u>12,917</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>22,416</u>	<u>25,543</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

Schedule: A-18  
 Page: 1 of 1  
 Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,280	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	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	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,118	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 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 1  
 Preparer: S Anzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,650	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

**Holiday Haven  
NET OPERATING INCOME**

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DOCUMENT NUMBER-DATE  
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Schedule of Water Net Operating Income

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	37,772	(150)	37,621	0	37,621	38,410	76,031	B-4, E-2
2	Operation & Maintenance	65,944	(12,560)	53,384	3,556	56,940	567	57,507	B-5
3	Depreciation, net of CIAC Amort., U&U	869	1,409	2,277	423	2,700	0	2,700	B-13
4	Amortization	0	620	620	0	620	0	620	B-3
5	Taxes Other Than Income	6,828	(3,948)	2,880	548	3,428	1,728	5,157	B-15
6	Provision for Income Taxes	(13,836)	5,154	(8,682)	(2,001)	(10,683)	13,931	3,248	C-1, B-3
7	OPERATING EXPENSES	59,804	(9,324)	50,480	2,526	53,006	16,227	69,233	
8	NET OPERATING INCOME	(22,032)	9,174	(12,858)	(2,526)	(15,385)	22,183	6,799	
9	RATE BASE	36,955	12,021	48,977	34,279	83,256		83,256	A-1
10	RATE OF RETURN	-59.62%		-26.25%				8.17%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Schedule: B-2  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	53,993	(479)	53,513	0	53,513	100,396	153,909	B-4, E-2
2	Operation & Maintenance	65,672	(3,598)	62,074	3,811	65,885	1,483	67,367	B-6
3	Depreciation, net of CIAC Amort., U&U	25,486	(1,033)	24,453	143	24,596	0	24,596	B-14
4	Amortization	0	515	515	0	515	0	515	B-3
5	Taxes Other Than Income	2,176	6,030	8,206	(184)	8,023	4,518	12,540	B-15
6	Provision for Income Taxes	(15,176)	(3,841)	(19,017)	(1,501)	(20,518)	36,413	15,895	C-1, B-3
7	OPERATING EXPENSES	78,158	(1,927)	76,231	2,270	78,500	42,414	120,914	
8	NET OPERATING INCOME	(24,166)	1,448	(22,717)	(2,270)	(24,987)	57,983	32,995	
9	RATE BASE	411,170	(9,197)	401,973	6,258	408,231		408,231	A-2
10	RATE OF RETURN	-5.88%		-5.65%				8.08%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Holiday Haven  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

Schedule: B-3  
Page: 1 of 4  
Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(150)		E-2
4		Billed less Booked Revenue		(479)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(150)</u>	<u>(479)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	559	160
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	72	118
10	603/703	Salaries & Wages - Officers, Exec.		0	0
11	604/704	Employee Pensions & Benefits		0	0
12	610/710	Purchased Water / Sewer Treatment	Normalize Holiday Haven Purchased Water	375	0
13	NA /711	Sludge Removal Expense		0	0
14	615/715	Purchased Power		0	0
15	616/716	Fuel for Purchased Power		0	0
16	618/718	Chemicals		0	0
17	620/720	Materials & Supplies		0	0
18	631/731	Contractual Services - Engineering		0	0
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	148	131
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	29	26
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	24	22
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	16	14
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	1
24	635/735	Contractual Services - Testing		0	0
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	124	110
26	641/741	Rental of Building/Real Prop.		0	0
27	642/742	Rental of Equipment		0	0
28	650/750	Transportation Expenses		0	0
29	656/756	Insurance - Vehicle		0	0
30	657/757	Insurance - General Liability		0	0
31	658/758	Insurance - Workman's Comp.		0	0
32	659/759	Insurance - Other		0	0
33	660/760	Advertising Expense		0	0
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
36	670/770	Bad Debt Expense		0	0
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(5,841)	(3,293)
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(85)	(75)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(54)	(48)
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals		(7,930)	
41		Excess I&I adjustment for Purchased Treatment, Power, and Chemicals			(764)
42		TOTAL O&M ADJUSTMENTS	<u>(12,560)</u>	<u>(3,598)</u>	
43					

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 090121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 2 of 4  
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules	
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>				
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14	
3	Allocation of Corporate IT	1,067	947		
4	Allocation of Corp Structures & Improvements	18	16		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	-	83		
7	PSC Depr Rate Correction, Amort CIAC	447	1,576		
8	Reduction for NU&U	(123)	(3,655)		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>1,409</u>	<u>(1,033)</u>		
10					
11					
12	D AMORTIZATION				
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	620	515		
14		0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>620</u>	<u>515</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(7)	(22)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	981	1,706	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(4,879)	4,879	
22	Property tax adjustment	NU&U portion of Property Taxes	(43)	(534)	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(3,948)</u>	<u>6,030</u>		
24					
25					
26	F INCOME TAXES				
27	Income tax impact of the adjustments to per book income	5,154	(3,841)	C-1	
28	TOTAL INCOME TAX ADJUSTMENTS	<u>5,154</u>	<u>(3,841)</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>(9,324)</u>	<u>(1,927)</u>		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

Schedule: B-3  
 Page: 3 of 4  
 Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08 290	475	
5	601/701		Market Based Increases 416	594	
6	601/701		New Rates Manager & Controller 559	496	
7	601/701		0	0	
8	601/701		0	0	
9	603/703	Salaries & Wages - Officers, Exec.	0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008 170	362	
11	610/710	Purchased Water / Sewer Treatment	0	0	
12	NA/711	Sludge Removal Expense	0	0	
13	615/715	Purchased Power	0	0	
14	616/716	Fuel for Purchased Power	0	0	
15	618/718	Chemicals	0	0	
16	620/720	Materials & Supplies	0	0	
17	631/731	Contractual Services - Engineering	0	0	
18	632/732	Contractual Services - Accounting	0	0	
19	633/733	Contractual Services - Legal	0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount 16	15	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08 64	57	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 5	4	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers (200)	(177)	
24	634/734		Additional 2008 Service Co employee benefits 44	39	
25	635/735	Contractual Services - Testing	0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08 27	24	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08 2	2	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers (174)	(154)	
29	636/736		Additional 2008 ACO employee benefits 195	173	
30	636/736		0	0	
31	636/736		0	0	
32	641/741	Rental of Building/Real Prop.	New office rent 28	25	
33	642/742	Rental of Equipment	0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal 211	187	
35	656/756	Insurance - Vehicle	0	0	
36	657/757	Insurance - General Liability	0	0	
37	658/758	Insurance - Workman's Comp.	0	0	
38	659/759	Insurance - Other	0	0	
39	660/760	Advertising Expense	0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10 1,706	1,515	
41	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
42	670/770	Bad Debt Expense	0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects) 197	175	
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>	<b>3,556</b>	<b>3,811</b>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical [ ] Projected [X]

Schedule: B-3

Page: 4 of 4

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	262	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	181	143	
6		0	0	
7		0	0	
8		0	0	
9		0	0	
10		0	0	
11	TOTAL	<u>423</u>	<u>143</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			
20	Payroll tax adjustment On Salary & Wage adjustments explained above	55	83	B-15
21	Property taxes associated with 2007 plant additions, allocations, adjustments	56	(327)	
22	Property taxes associated with Pro Forma plant	482	28	
23	Property Tax adjustment for Non-Used & Useful plant	(45)	33	
24	TOTAL	<u>548</u>	<u>(184)</u>	
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(2,001)	(1,501)	C-1
28	TOTAL	<u>(2,001)</u>	<u>(1,501)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,526</u>	<u>2,269</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>38,410</u>	<u>100,396</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>567</u>	<u>1,483</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,728</u>	<u>4,518</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	37,621	53,513	B-1, B-2
46	Plus Required Revenue Adjustment	<u>38,410</u>	<u>100,396</u>	
47	Rate Year Revenue at Proposed Rates	<u>76,031</u>	<u>153,909</u>	
48				
49	Less Operating Expenses Before Income Taxes	(65,984)	(105,019)	B-1, B-2
50	Less Interest Expense	(1,626)	(7,685)	D-1
51	Taxable Income	<u>8,421</u>	<u>41,205</u>	
52	Income Tax at Composite Rate of 38.575%	3,248	15,895	
53	Less Income Tax at Present Rates	10,683	20,518	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>13,931</u>	<u>36,413</u>	

**Test Year Operating Revenues**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: B-4

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	<b>WATER SALES</b>				<b>SEWER SALES</b>			
2	460.1	Unmetered Water Revenue	0		521.1	Flat Rate - Residential	0	
3	461.1	Metered - Residential	36,292		521.2	Flat Rate - Commercial	0	
4	461.2	Metered - Commercial	1,295		521.3	Flat Rate - Industrial	0	
5	461.3	Metered - Industrial	0		521.4	Flat Rate - Public Authorities	0	
6	461.4	Metered - Public Authorities	0		521.5	Flat Rate - Multi-Family	0	
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other	0	
8	461.6	Metered - Other	0		522.1	Measured - Residential	51,351	
9	462.1	Public Fire Protection	0		522.2	Measured - Commercial	2,642	
10	462.2	Private Fire Protection	0		522.3	Measured - Industrial	0	
11	464.0	Other Sales - Public Authorities	0		522.4	Measured - Public Authorities	0	
12	465.0	Irrigation Customers	0		522.5	Measured - Multi-Family	0	
13	466.0	Sales for Resale	0		523.0	Other Sales - Public Authorities	0	
14	467.0	Interdepartmental Sales	0		524.0	Revenues From Other Systems	0	
15	475.0	Unbilled Revenues	0		525.0	Interdepartmental Sales	0	
16					526.0	Effluent	0	
17					527.0	Unbilled Revenues	0	
18					540.5	Flat Rate - Reuse	0	
19	TOTAL WATER SALES		<u>37,587</u>		TOTAL SEWER SALES		<u>53,993</u>	
20								
21	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>			
22	470.0	Forfeited Discounts	0		531.0	Sale Of Sludge	0	
23	471.0	Misc. Service Revenues	185		532.0	Forfeited Discounts	0	
24	472.0	Rents From Water Property	0		534.0	Rents From Sewer Property	0	
25	473.0	Interdepartmental Rents	0		535.0	Interdepartmental Rents	0	
26	474.04	Other Water Revenues	0		536.0	Other Sewer Revenues	0	
27	TOTAL OTHER WATER REVENUES		<u>185</u>		TOTAL OTHER SEWER REVENUES		<u>0</u>	
28								
29	TOTAL WATER OPERATING REVENUES		<u><u>37,772</u></u>		TOTAL SEWER OPERATING REVENUES		<u><u>53,993</u></u>	

**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. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 1 of 5  
 Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 23.60%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 23.60%	Pro Forma	
1	601 Salaries & Wages - Employees	9,474	631	10,105		10,105	1,265	11,370		
2	603 Salaries & Wages - Officers, Exec.	1,193	0	1,193		1,193	0	1,193		
3	604 Employee Pensions & Benefits	1,256	0	1,256		1,256	170	1,426		
4	610 Purchased Water	32,727	375	33,102	(7,812)	25,290	0	25,290		
5	615 Purchased Power	96	0	96		96	0	96		
6	616 Fuel for Purchased Power	22	0	22	(5)	17	0	17		
7	618 Chemicals	0	0	0		0	0	0		
8	620 Materials & Supplies	475	0	475	(112)	363	0	363		
9	631 Contractual Services - Engineering	40	0	40		40	0	40		
10	632 Contractual Services - Accounting	(51)	148	97		97	0	97		
11	633 Contractual Services - Legal	311	29	341		341	0	341		
12	634 Contractual Services - Mgmt. Fees	2,751	42	2,793		2,793	(71)	2,722		
13	635 Contractual Services - Testing	864	0	864		864	0	864		
14	636 Contractual Services - Other	8,817	124	8,942		8,942	50	8,992		
15	641 Rental of Building/Real Prop.	1,322	0	1,322		1,322	28	1,350		
16	642 Rental of Equipment	101	0	101		101	0	101		
17	650 Transportation Expenses	1,508	0	1,508		1,508	211	1,719		
18	656 Insurance - Vehicle	130	0	130		130	0	130		
19	657 Insurance - General Liability	518	0	518		518	0	518		
20	658 Insurance - Workman's Comp.	78	0	78		78	0	78		
21	659 Insurance - Other	171	0	171		171	0	171		
22	660 Advertising Expense	7	0	7		7	0	7		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,706	1,706		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		
25	670 Bad Debt Expense	283	0	283		283	0	283		
26	675 Miscellaneous Expense	3,850	(5,980)	(2,130)		(2,130)	197	(1,933)		
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>65,944</b>	<b>(4,630)</b>	<b>61,314</b>	<b>(7,930)</b>	<b>53,384</b>	<b>3,556</b>	<b>56,940</b>		

Detail of Operation & Maintenance Expenses By Month - Water  
 Total O&M Expenses by Month

Florida Public Service Commission

Schedule: B-5  
 Page: 2 of 5  
 Preparer: S Szczygiel

Holiday Haven  
 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	650	535	734	672	733	795	870	1,437	7,157	1,425	(6,230)	696	9,474	
2	603 Salaries & Wages - Officers, Exec.	99	97	(97)	107	111	135	148	139	1,288	196	(1,169)	140	1,193	
3	604 Employee Pensions & Benefits	106	165	111	162	154	146	146	145	(81)	64	365	(228)	1,256	
4	610 Purchased Water	2,321	2,696	2,969	2,503	2,976	2,558	2,395	2,367	2,871	2,685	3,361	3,031	32,727	
5	615 Purchased Power	7	6	8	8	8	8	11	10	106	14	(100)	10	96	
6	616 Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	30	10	13	29	12	25	17	141	171	55	(157)	128	475	
9	631 Contractual Services - Engineering	5	5	5	5	5	5	5	5	0	0	0	0	40	
10	632 Contractual Services - Accounting	34	30	30	(108)	17	17	17	17	(14)	17	21	(131)	(51)	
11	633 Contractual Services - Legal	22	21	27	24	25	27	34	33	342	46	(322)	32	311	
12	634 Contractual Services - Mgmt. Fees	185	184	220	291	283	263	189	115	345	205	253	220	2,751	
13	635 Contractual Services - Testing	109	46	1	1	76	1	46	74	219	2	(12)	301	864	
14	636 Contractual Services - Other	260	240	266	267	279	280	3,897	2,145	2,331	415	(1,893)	329	8,817	
15	641 Rental of Building/Real Prop.	94	88	113	103	108	116	145	139	1,451	195	(1,366)	136	1,322	
16	642 Rental of Equipment	7	7	9	8	8	9	11	11	111	15	(105)	10	101	
17	650 Transportation Expenses	113	130	123	119	141	121	98	139	(350)	118	648	109	1,508	
18	656 Insurance - Vehicle	11	11	11	11	11	11	11	11	11	11	11	11	130	
19	657 Insurance - General Liability	43	43	43	43	43	43	43	43	44	43	42	43	518	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	7	6	6	6	78	
21	659 Insurance - Other	14	14	14	14	14	14	14	14	15	14	14	14	171	
22	660 Advertising Expense	0	0	1	1	1	1	1	1	7	1	(7)	1	7	
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	50	53	(7)	(7)	(7)	0	56	(82)	1,433	(1,413)	(177)	383	283	
26	675 Miscellaneous Expense	1,284	230	231	211	221	238	298	285	2,971	398	(2,797)	278	3,850	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,453</b>	<b>4,617</b>	<b>4,831</b>	<b>4,471</b>	<b>5,225</b>	<b>4,843</b>	<b>8,457</b>	<b>7,194</b>	<b>20,434</b>	<b>4,512</b>	<b>(9,613)</b>	<b>5,519</b>	<b>65,944</b>	

**Detail of Operation & Maintenance Expenses By Month - Water  
Direct Expenses by Month**

**Florida Public Service Commission**

**Holiday Haven  
Docket No. 080121-WS**

Schedule: B-5  
Page: 3 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of **Direct** O & M expenses by primary account for each month of the Test Year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	206	120	199	184	222	243	181	777	281	504	241	51	3,210
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)	0	(0)
3	604 Employee Pensions & Benefits	(50)	(0)	(0)	0	(1)	(0)	(0)	(0)	(0)	(75)	(25)	(379)	(529)
4	610 Purchased Water	2,321	2,696	2,969	2,503	2,976	2,556	2,395	2,367	2,871	2,685	3,361	3,031	32,727
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	20	0	0	18	0	12	0	125	4	32	0	113	323
9	631 Contractual Services - Engineering	5	5	5	5	5	5	5	5	0	0	0	0	40
10	632 Contractual Services - Accounting	0	(0)	(0)	(90)	0	0	(0)	0	(0)	0	(0)	0	(90)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	0	0	(0)	(0)	0	0	0	(0)	(0)	0	(0)	(0)
13	635 Contractual Services - Testing	109	45	0	0	75	0	45	73	206	0	0	300	852
14	636 Contractual Services - Other	3	4	1	4	2	6	3,569	1,821	8	1	59	1	5,482
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	0	(0)	(0)
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
19	657 Insurance - General Liability	0	0	0	0	0	0	(0)	(0)	(0)	0	(0)	(0)	(0)
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)
21	659 Insurance - Other	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
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	56	58	0	0	0	8	65	(73)	1,526	(1,401)	(264)	391	367
26	675 Miscellaneous Expense	1,092	50	0	0	0	0	0	0	0	0	0	0	1,143
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,762</b>	<b>2,979</b>	<b>3,174</b>	<b>2,623</b>	<b>3,279</b>	<b>2,851</b>	<b>6,260</b>	<b>5,094</b>	<b>4,896</b>	<b>1,748</b>	<b>3,372</b>	<b>3,509</b>	<b>43,547</b>

**Detail of Operation & Maintenance Expenses By Month - Water Intercompany Expenses**

**Florida Public Service Commission**

**Holiday Haven  
Docket No. 080121-WS**

Schedule: B-5  
Page: 4 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of **Allocated & Accrued Intercompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	17	21	(195)	17	17	34	21	17	27	27	18	22	45	
3	604 Employee Pensions & Benefits	171	179	130	178	172	166	170	167	155	170	168	173	2,000	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	35	30	30	(18)	18	18	17	18	(11)	17	18	(130)	42	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	184	184	219	291	283	262	189	114	339	204	258	219	2,746	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	115	102	93	107	113	97	107	112	117	118	124	120	1,327	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	145	160	162	155	178	162	148	187	153	186	174	156	1,967	
18	656 Insurance - Vehicle	11	11	11	11	11	11	11	11	11	11	11	11	130	
19	657 Insurance - General Liability	43	43	43	43	43	43	43	43	43	43	43	43	517	
20	658 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	78	
21	659 Insurance - Other	14	14	14	14	14	14	14	14	14	14	14	14	171	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>742</b>	<b>751</b>	<b>514</b>	<b>805</b>	<b>856</b>	<b>814</b>	<b>726</b>	<b>690</b>	<b>856</b>	<b>797</b>	<b>834</b>	<b>635</b>	<b>9,021</b>	

**Detail of Operation & Maintenance Expenses By Month - Water Intracompany Expenses**

**Florida Public Service Commission**

**Holiday Haven  
Docket No. 080121-WS**

Schedule: B-5  
Page: 5 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of **Allocated Intracompany O & M** expenses by primary account for each month of the Test Year.

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	(15) Allocation Rate
1	601 Salaries & Wages - Employees	444	415	535	488	510	552	689	660	6,876	921	(6,471)	644	6,264	46.83%
2	603 Salaries & Wages - Officers, Exec.	81	76	98	90	94	101	126	121	1,261	169	(1,187)	118	1,149	8.59%
3	604 Employee Pensions & Benefits	(15)	(14)	(18)	(17)	(18)	(19)	(24)	(23)	(236)	(32)	222	(22)	(215)	-1.61%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615 Purchased Power	7	6	8	8	8	8	11	10	106	14	(100)	10	96	0.72%
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620 Materials & Supplies	11	10	13	12	12	13	17	16	167	22	(157)	16	152	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	3	(0)	(3)	-0.02%
11	633 Contractual Services - Legal	22	21	27	24	25	27	34	33	342	46	(322)	32	311	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	1	1	6	1	(5)	1	5	0.04%
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	12	2	(12)	1	11	0.09%
14	636 Contractual Services - Other	142	133	172	157	164	177	221	212	2,205	296	(2,076)	207	2,009	15.02%
15	641 Rental of Building/Real Prop.	94	88	113	103	108	116	145	139	1,451	195	(1,366)	136	1,322	9.89%
16	642 Rental of Equipment	7	7	9	8	8	9	11	11	111	15	(105)	10	101	0.76%
17	650 Transportation Expenses	(32)	(30)	(39)	(36)	(37)	(40)	(50)	(48)	(503)	(67)	474	(47)	(458)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660 Advertising Expense	0	0	1	1	1	1	1	1	7	1	(7)	1	7	0.05%
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670 Bad Debt Expense	(6)	(6)	(7)	(7)	(7)	(7)	(9)	(9)	(93)	(12)	87	(9)	(84)	-0.63%
26	675 Miscellaneous Expense	192	180	231	211	221	238	298	285	2,971	398	(2,797)	278	2,707	20.24%
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>948</b>	<b>887</b>	<b>1,143</b>	<b>1,043</b>	<b>1,090</b>	<b>1,178</b>	<b>1,471</b>	<b>1,410</b>	<b>14,683</b>	<b>1,968</b>	<b>(13,819)</b>	<b>1,376</b>	<b>13,377</b>	<b>100.00%</b>
	675863 Service & Sundry input to be allocated to lines 1-26	948	887	1,143	1,043	1,090	1,178	1,471	1,410	14,683	1,968	(13,819)	1,376	13,377	

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

Florida Public Service Commission

Holiday Haven

Schedule: B-6

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [ X ] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ 12.34%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ 12.34%	(9) Pro Forma
1	701 Salaries & Wages - Employees	13,290	277	13,567		13,567	1,566		15,133
2	703 Salaries & Wages - Officers, Exec.	897	0	897		897	0		897
3	704 Employee Pensions & Benefits	3,614	0	3,614		3,614	362		3,976
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	15,206	0	15,206		15,206	0		15,206
6	715 Purchased Power	4,182	0	4,182	(516)	3,666	0	0	3,666
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	2,008	0	2,008	(248)	1,760	0	0	1,760
9	720 Materials & Supplies	1,574	0	1,574		1,574	0		1,574
10	731 Contractual Services - Engineering	35	0	35		35	0		35
11	732 Contractual Services - Accounting	(53)	131	78		78	0		78
12	733 Contractual Services - Legal	232	26	258		258	0		258
13	734 Contractual Services - Mgmt. Fees	2,444	37	2,481		2,481	(63)		2,418
14	735 Contractual Services - Testing	965	0	965		965	0		965
15	736 Contractual Services - Other	15,667	110	15,777		15,777	45		15,822
16	741 Rental of Building/Real Prop.	987	0	987		987	25		1,011
17	742 Rental of Equipment	76	0	76		76	0		76
18	750 Transportation Expenses	1,405	0	1,405		1,405	187		1,592
19	756 Insurance - Vehicle	116	0	116		116	0		116
20	757 Insurance - General Liability	460	0	460		460	0		460
21	758 Insurance - Workman's Comp.	69	0	69		69	0		69
22	759 Insurance - Other	152	0	152		152	0		152
23	760 Advertising Expense	5	0	5		5	0		5
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,515		1,515
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	(33)	0	(33)		(33)	0		(33)
27	775 Miscellaneous Expense	2,376	(3,416)	(1,041)		(1,041)	175		(865)
28									
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>65,672</b>	<b>(2,834)</b>	<b>62,838</b>	<b>(764)</b>	<b>62,074</b>	<b>3,811</b>	<b>0</b>	<b>65,885</b>

**Detail of Operation & Maintenance Expenses By Month - Sewer**  
**Total O&M Expenses by Month**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 2 of 5  
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Annual	Total Per Books
1	701 Salaries & Wages - Employees	1,103	1,030	1,029	1,079	1,289	1,072	1,081	1,401	5,749	1,449	(3,940)	948	13,290	
2	703 Salaries & Wages - Officers, Exec.	77	76	(98)	83	86	107	111	105	935	148	(839)	105	897	
3	704 Employee Pensions & Benefits	330	319	294	339	316	177	311	302	132	311	467	317	3,614	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	817	1,633	1,633	817	817	817	4,840	2,459	(542)	959	959	15,206	
6	715 Purchased Power	411	337	358	362	356	342	312	363	409	338	230	362	4,182	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	77	228	161	154	182	200	136	121	224	156	214	156	2,008	
9	720 Materials & Supplies	45	325	10	203	664	10	12	12	279	16	(113)	111	1,574	
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	35	
11	732 Contractual Services - Accounting	31	27	27	(104)	16	16	15	15	(12)	15	18	(116)	(53)	
12	733 Contractual Services - Legal	17	16	20	18	19	21	25	24	247	33	(232)	23	232	
13	734 Contractual Services - Mgmt. Fees	164	164	195	259	252	234	168	102	305	181	225	195	2,444	
14	735 Contractual Services - Testing	1	55	109	128	64	1	64	68	198	1	(8)	284	965	
15	736 Contractual Services - Other	1,102	1,549	1,009	1,629	1,712	1,015	1,504	1,461	2,938	1,116	(421)	1,053	15,667	
16	741 Rental of Building/Real Prop.	71	66	86	78	82	88	107	103	1,049	142	(984)	99	987	
17	742 Rental of Equipment	5	5	7	6	6	7	8	8	80	11	(76)	8	76	
18	750 Transportation Expenses	105	119	114	110	130	113	95	131	(228)	116	496	104	1,405	
19	756 Insurance - Vehicle	10	10	10	10	10	10	10	10	10	9	10	10	116	
20	757 Insurance - General Liability	38	38	38	38	38	38	38	38	39	38	37	38	460	
21	758 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	69	
22	759 Insurance - Other	13	13	13	13	13	13	12	13	13	13	12	13	152	
23	760 Advertising Expense	0	0	0	0	0	0	1	1	5	1	(5)	0	5	
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	(5)	26	(5)	(5)	(5)	(6)	(7)	(7)	207	(283)	63	(6)	(33)	
27	775 Miscellaneous Expense	145	210	176	160	167	180	265	257	2,194	338	(1,967)	249	2,376	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,751</b>	<b>5,440</b>	<b>5,196</b>	<b>6,204</b>	<b>6,224</b>	<b>4,464</b>	<b>5,095</b>	<b>9,375</b>	<b>17,239</b>	<b>3,615</b>	<b>(5,850)</b>	<b>4,919</b>	<b>65,672</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer  
Direct Expenses by Month

Florida Public Service Commission

Holiday Haven  
Docket No. 080121-WS

Schedule: B-6  
Page: 3 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	766	715	621	709	902	656	576	915	781	775	721	479	8,616	
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	(0)	0	(0)	
3	704 Employee Pensions & Benefits	0	(21)	0	(0)	(8)	(132)	0	(10)	0	0	(22)	0	(194)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	817	1,633	1,633	817	817	817	4,840	2,459	(542)	959	959	15,206	
6	715 Purchased Power	406	333	352	357	350	335	305	356	332	328	302	355	4,110	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	77	228	161	154	182	200	136	121	224	156	214	156	2,008	
9	720 Materials & Supplies	37	317	0	194	655	0	0	0	158	0	0	100	1,461	
10	731 Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	35	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(88)	0	0	(0)	0	(0)	(0)	0	(0)	(88)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	(0)	0	(0)	0	(0)	(0)	0	(0)	0	
14	735 Contractual Services - Testing	0	55	109	127	64	0	64	67	189	0	0	284	957	
15	736 Contractual Services - Other	892	1,357	795	1,415	1,487	795	1,247	1,205	1,240	795	963	795	12,989	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	0	0	0	0	(0)	0	0	(0)	0	0	0	(0)	0	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	(0)	0	0	0	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0	
22	759 Insurance - Other	0	0	(0)	(0)	(0)	0	0	(0)	0	0	0	0	0	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	30	0	0	0	0	0	0	274	(274)	0	0	30	
27	775 Miscellaneous Expense	0	74	0	0	0	0	47	47	47	47	47	47	356	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,183</b>	<b>3,909</b>	<b>3,675</b>	<b>4,505</b>	<b>4,453</b>	<b>2,675</b>	<b>3,195</b>	<b>7,544</b>	<b>5,704</b>	<b>1,286</b>	<b>3,183</b>	<b>3,174</b>	<b>45,485</b>	

**Detail of Operation & Maintenance Expenses By Month - Sewer Intercompany Expenses**

Florida Public Service Commission

Holiday Haven  
Docket No. 080121-WS

Schedule: B-6  
Page: 4 of 5  
Preparer: S Szczygial

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of **Allocated & Accrued Intercompany** O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	16	18	(173)	16	16	30	19	15	24	24	16	19	40	
3	704 Employee Pensions & Benefits	341	351	308	351	337	324	328	329	303	334	329	333	3,968	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	31	27	27	(16)	16	16	15	16	(9)	15	16	(116)	37	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	164	163	195	259	251	233	167	101	301	181	229	194	2,440	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	102	91	82	95	101	87	95	99	104	105	110	107	1,178	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	129	142	144	137	158	144	132	166	136	165	155	139	1,747	
19	756 Insurance - Vehicle	10	10	10	10	10	10	9	10	10	10	10	10	115	
20	757 Insurance - General Liability	38	38	38	38	38	38	38	38	38	38	38	38	459	
21	758 Insurance - Workman's Comp.	6	6	6	6	6	6	6	6	6	6	6	6	69	
22	759 Insurance - Other	13	13	13	13	13	13	12	13	13	13	13	13	151	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>849</b>	<b>860</b>	<b>649</b>	<b>909</b>	<b>945</b>	<b>900</b>	<b>822</b>	<b>793</b>	<b>925</b>	<b>890</b>	<b>920</b>	<b>743</b>	<b>10,205</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer  
Intracompany Expenses

Florida Public Service Commission

Holiday Haven  
Docket No. 080121-WS

Schedule: B-6  
Page: 5 of 5  
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	337	315	408	370	387	416	505	486	4,969	674	(4,661)	469	4,674	46.83%	
2	703 Salaries & Wages - Officers, Exec.	62	58	75	68	71	76	93	89	911	124	(855)	86	857	8.59%	
3	704 Employee Pensions & Benefits	(12)	(11)	(14)	(13)	(13)	(14)	(17)	(17)	(171)	(23)	160	(16)	(161)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	5	5	6	6	6	6	8	7	77	10	(72)	7	72	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	8	8	10	9	9	10	12	12	121	16	(113)	11	114	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(2)	-0.02%	
12	733 Contractual Services - Legal	17	16	20	18	19	21	25	24	247	33	(232)	23	232	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	4	1	(4)	0	4	0.04%	
14	735 Contractual Services - Testing	1	1	1	1	1	1	1	1	9	1	(8)	1	8	0.09%	
15	736 Contractual Services - Other	108	101	131	119	124	134	162	156	1,594	216	(1,495)	150	1,499	15.02%	
16	741 Rental of Building/Real Prop.	71	66	86	78	82	88	107	103	1,049	142	(984)	99	987	9.89%	
17	742 Rental of Equipment	5	5	7	6	6	7	8	8	80	11	(76)	8	76	0.76%	
18	750 Transportation Expenses	(25)	(23)	(30)	(27)	(28)	(30)	(37)	(36)	(364)	(49)	341	(34)	(342)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	1	1	5	1	(5)	0	5	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(5)	(4)	(5)	(5)	(5)	(6)	(7)	(7)	(67)	(9)	63	(6)	(63)	-0.63%	
27	775 Miscellaneous Expense	145	136	176	160	167	180	218	210	2,147	291	(2,014)	203	2,020	20.24%	
28																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>719</b>	<b>672</b>	<b>872</b>	<b>790</b>	<b>827</b>	<b>889</b>	<b>1,078</b>	<b>1,037</b>	<b>10,610</b>	<b>1,439</b>	<b>(9,953)</b>	<b>1,002</b>	<b>9,981</b>	<b>100.00%</b>	
	775863 Service & Sundry input to be allocated to lines 1-27	719	672	872	790	827	889	1,078	1,037	10,610	1,439	(9,953)	1,002	9,981		

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

## Holiday Haven

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	4,932	10,105	5,173	104.89%
2	603	Salaries & Wages - Officers, Exec.	0	1,193	1,193	-
3	604	Employee Pensions & Benefits	743	1,256	513	68.99%
4	610	Purchased Water	26,551	25,290	(1,261)	-4.75%
5	615	Purchased Power	61	96	35	58.12%
6	616	Fuel for Power Production	0	17	17	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	234	363	129	55.12%
9	631	Contractual Services - Engineering	17	40	23	136.71%
10	632	Contractual Services - Accounting	58	97	39	66.54%
11	633	Contractual Services - Legal	344	341	(3)	-0.95%
12	634	Contractual Services - Mgmt. Fees	0	2,793	2,793	-
13	635	Contractual Services - Testing	698	864	166	23.75%
14	636	Contractual Services - Other	267	8,942	8,675	3248.96%
15	641	Rental of Building/Real Prop.	117	1,322	1,205	1030.18%
16	642	Rental of Equipment	7	101	94	1349.59%
17	650	Transportation Expenses	755	1,508	753	99.75%
18	656	Insurance - Vehicle	0	130	130	-
19	657	Insurance - General Liability	419	518	99	23.64%
20	658	Insurance - Workman's Comp.	100	78	(22)	-22.34%
21	659	Insurance - Other	2	171	169	8443.13%
22	660	Advertising Expense	19	7	(12)	-65.43%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	124	0	(124)	-100.00%
25	670	Bad Debt Expense	317	283	(34)	-10.86%
26	675	Miscellaneous Expense	1,180	(2,130)	(3,310)	-280.51%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>36,945</u>	<u>53,384</u>	<u>16,439</u>	<u>44.50%</u>
28	Total Customers (EOY)		126.0	127.5	1.5	1.19%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>12.71%</u>

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	Increased flushing
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	Portable auxillary power
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per regulations
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	12,137	13,567	1,430	11.78%
2	703	Salaries & Wages - Officers, Exec.	0	897	897	-
3	704	Employee Pensions & Benefits	2,244	3,614	1,370	61.05%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	5,880	15,206	9,326	158.60%
6	715	Purchased Power	3,258	3,666	408	12.52%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	1,989	1,760	(229)	-11.51%
9	720	Materials & Supplies	2,120	1,574	(546)	-25.74%
10	731	Contractual Services - Engineering	14	35	21	153.14%
11	732	Contractual Services - Accounting	49	78	29	60.03%
12	733	Contractual Services - Legal	289	258	(31)	-10.59%
13	734	Contractual Services - Mgmt. Fees	0	2,481	2,481	-
14	735	Contractual Services - Testing	1,472	965	(507)	-34.44%
15	736	Contractual Services - Other	4,400	15,777	11,377	258.57%
16	741	Rental of Building/Real Prop.	99	987	888	896.64%
17	742	Rental of Equipment	6	76	70	1161.92%
18	750	Transportation Expenses	1,496	1,405	(91)	-6.09%
19	756	Insurance - Vehicle	0	116	116	-
20	757	Insurance - General Liability	352	460	108	30.71%
21	758	Insurance - Workman's Comp.	199	69	(130)	-65.33%
22	759	Insurance - Other	1	152	151	15073.56%
23	760	Advertising Expense	16	5	(11)	-69.37%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	104	0	(104)	-100.00%
26	770	Bad Debt Expense	267	(33)	(300)	-112.18%
27	775	Miscellaneous Expense	1,850	(1,041)	(2,891)	-156.25%
<b>28</b>	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<b>38,242</b>	<b>62,074</b>	<b>23,832</b>	<b>62.32%</b>
29		Total Customers (EOY)	107.0	113.5	6.5	6.07%
30		Consumer Price Index - U				<u>11.38%</u>
31		Growth Plus Inflation				<u>18.15%</u>

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Improved maintenance in plant operations
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

**Contractual Services****Florida Public Service Commission****Holiday Haven****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

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

**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 060121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: B-10  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eoenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting &amp; Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	<u>Other</u>			<u>3,900</u>			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [ ] or Commission Hearing [ X ]						

a Amortization of Rate Case Expense:

b					
c					
d	Prior Unamortized Rate Case Expense	0	0.500%	0	0.444%
e	Subtotal Prior Cases	0		0	0
f					
g	Current rate Case Expense	1,364,000	0.500%	6,822	0.444%
h					
i	Total Projected Rate Case Expense	1,364,000		6,822	6,058
j					
k	Amortization Period in Years:	4			
l	Annual Amortization	341,000		1,708	1,515
m					
n	Method of Allocation Between Systems: (Provide Calculation)				

(A)	(B) Water		(C) Sewer	
	Allocation %	Allocated Amount	Allocation %	Allocated Amount
0	0.500%	0	0.444%	0
0		0		0
1,364,000	0.500%	6,822	0.444%	6,058
1,364,000		6,822		6,058
4				
341,000		1,708		1,515

Note: Allocation is by # of customers of the systems in this rate case filing.

**Analysis of Major Maintenance Projects**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: B-11  
 Page: 1 of 1  
 Preparer: S Szczygiel

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

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

**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Holiday Haven**  
**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
 Page: 1 of 2  
 Preparer: S Szczygiel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.32%	0.28%		0.60%	#Custs	45	40	84	14,011	
3	604	704	Employee Pensions & Benefits	0.25%	0.50%		0.75%	#Custs	2,000	3,968	5,969	797,833	
4	610	710	Purchased Water/Sewage Trtmt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.34%	0.31%		0.65%	#Custs	42	37	79	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.33%	0.29%		0.63%	#Custs	2,746	2,440	5,186	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.33%	0.29%		0.63%	#Custs	1,327	1,178	2,505	400,015	
15	641	741	Rental of Building/Real Prop.						0	0	0		
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	0.33%	0.29%		0.63%	#Custs	1,967	1,747	3,714	593,365	
18	656	756	Insurance - Vehicle	0.33%	0.29%		0.63%	#Custs	130	115	245	39,196	
19	657	757	Insurance - General Liability	0.33%	0.29%		0.63%	#Custs	517	459	976	155,967	
20	658	758	Insurance - Workman's Comp.	0.33%	0.29%		0.63%	#Custs	78	69	146	23,380	
21	659	759	Insurance - Other	0.33%	0.29%		0.63%	#Custs	171	151	322	51,436	
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses  
Intracompany Expenses Per Books**

**Holiday Haven**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
Page: 2 of 2  
Preparer: S Szczygiel

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
				(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	601	701	Salaries & Wages - Employees	0.63%	0.47%		1.09%	#Custs	6,264	4,674		10,938	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.63%	0.47%		1.09%	#Custs	1,149	857		2,006	183,603
3	604	704	Employee Pensions & Benefits	0.63%	0.47%		1.09%	#Custs	(215)	(161)		(376)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.63%	0.47%		1.09%	#Custs	96	72		168	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.63%	0.47%		1.09%	#Custs	152	114		266	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.63%	0.47%		1.09%	#Custs	(3)	(2)		(5)	(503)
11	633	733	Contractual Services - Legal	0.63%	0.47%		1.09%	#Custs	311	232		544	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.63%	0.47%		1.09%	#Custs	5	4		9	845
13	635	735	Contractual Services - Testing	0.63%	0.47%		1.09%	#Custs	11	8		20	1,820
14	636	736	Contractual Services - Other	0.63%	0.47%		1.09%	#Custs	2,009	1,499		3,509	321,204
15	641	741	Rental of Building/Real Prop.	0.63%	0.47%		1.09%	#Custs	1,322	987		2,309	211,386
16	642	742	Rental of Equipment	0.63%	0.47%		1.09%	#Custs	101	76		177	16,221
17	650	750	Transportation Expenses	0.63%	0.47%		1.09%	#Custs	(458)	(342)		(801)	(73,289)
18	656	756	Insurance - Vehicle	0.62%	0.46%		1.09%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.63%	0.47%		1.09%	#Custs	1	1		2	166
20	658	758	Insurance - Workman's Comp.	0.62%	0.46%		1.09%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.62%	0.46%		1.09%	#Custs	0	0		1	55
22	660	760	Advertising Expense	0.63%	0.47%		1.09%	#Custs	7	5		11	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.63%	0.47%		1.09%	#Custs	(84)	(63)		(147)	(13,483)
26	675	775	Miscellaneous Expense	0.59%	0.44%		1.03%	#Custs	2,707	2,020		4,727	458,407

Allocation methodology is addressed in Appendix 1

## Net Depreciation Expense - Water

Florida Public Service Commission

## Holiday Haven

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) (3) (4) (5) Historical Test Year 2007				(6) Expense	(7) (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %		Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	11	0	11	100.00%	11	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	222	0	222	100.00%	222	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	100.00%	0	0	0
27	331.4 Transm. & Distribution Mains	719	0	719	76.82%	552	0	0
28	333.4 Services	232	0	232	100.00%	232	0	0
29	334.4 Meters & Meter Installations	873	0	873	100.00%	873	262	262
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	18	18	100.00%	18	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	1,067	1,067	100.00%	1,067	161	161
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	54	0	54	100.00%	54	0	0
44	347.5 Miscellaneous Equipment	44	0	44	100.00%	44	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	2,153	1,085	3,238		3,072	423	423
48	Composite U&U Rate				94.86%			
49	(LESS) AMORTIZATION OF CIAC	(1,285)	447	(838)		(795)	0	0
50								
51	NET DEPRECIATION EXPENSE	869	1,532	2,401		2,277	423	423

## Net Depreciation Expense - Sewer

Florida Public Service Commission

## Holiday Haven

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	(1)	(2)	(3)	Historical Test Year 2007		(5)	(6)	Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense		
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	100.00%	0	0	0	0	0
3	352.1 Franchises	3	0	3	100.00%	3	3	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
9	360.2 Collection Sewers - Force	89	0	89	100.00%	89	89	0	0	0
10	361.2 Collection Sewers - Gravity	3,096	0	3,096	78.88%	2,442	2,442	0	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	0	0
12	363.2 Services to Customers	132	0	132	100.00%	132	132	0	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
20	370.3 Receiving Wells	0	83	83	100.00%	83	83	0	0	0
21	371.3 Pumping Equipment	1,776	0	1,776	100.00%	1,776	1,776	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
25	354.4 Structures & Improvements	75	0	75	80.76%	60	60	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	15,579	0	15,579	80.76%	12,582	12,582	0	0	0
28	381.4 Plant Sewers	5,345	0	5,345	100.00%	5,345	5,345	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
33	354.5 Structures & Improvements	1,001	0	1,001	100.00%	1,001	1,001	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	100.00%	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0	0
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	0	0
52	354.7 Structures & Improvements	0	16	16	100.00%	16	16	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	0	0
54	390.71 Computer Equipment	0	947	947	100.00%	947	947	143	143	143
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	0	0
60	396.7 Communication Equipment	46	0	46	100.00%	46	46	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	0	0
63	TOTAL DEPRECIATION EXPENSE	27,141	1,047	28,188		24,522	24,522	143	143	143
64	Composite U&U Rate				87.00%					
65	(LESS) AMORTIZATION OF CIAC	(1,655)	1,576	(80)		(69)	(69)	0	0	0
66	NET DEPRECIATION EXPENSE	25,486	2,622	28,108		24,453	24,453	143	143	143

## Taxes Other Than Income

## Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Complete the following schedule of all taxes other than income.  
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	1,700	(260)	5,388		6,828
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(7)				(7)
5	Payroll & Property Tax Adjustments		981	(4,879)		(3,898)
6	Non-U&U Adjustment @ 8.39%			(43)		(43)
7	Total Test Year Adjustments	(7)	981	(4,922)	0	(3,948)
8	Adjusted Test Year	1,693	721	466	0	2,880
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		55			55
12	2007 Plant in Service Additions			56		56
13	Pro Forma Plant in Service Additions			482		482
14	Non-U&U Adjustment @ 8.39%			(45)		(45)
15	Total Pro Forma Adjustments	0	55	493	0	548
16	Adjusted Pro Forma	1,693	776	959	0	3,428
17						
18	RAFs Assoc. with Revenue Increase	1,728				1,728
19						
20	Total Pro Forma	3,421	776	959	0	5,157
<b>Sewer</b>						
21	Test Year Per Books	2,430	(253)	0		2,176
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(22)				(22)
25	Payroll & Property Tax Adjustments		1,706	4,879		6,585
26	Non-U&U Adjustment @ 10.95%			(534)		(534)
27	Total Test Year Adjustments	(22)	1,706	4,345	0	6,030
28	Adjusted Test Year	2,408	1,453	4,345	0	8,206
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		83			83
32	2007 Plant in Service Additions			(327)		(327)
33	Pro Forma Plant in Service Additions			28		28
34	Non-U&U Adjustment @ 10.95%			33		33
35	Total Pro Forma Adjustments	0	83	(266)	0	(184)
36	Adjusted Pro Forma	2,408	1,536	4,079	0	8,023
37						
38	RAFs Assoc. with Revenue Increase	4,518				4,518
39						
40	Total Pro Forma	6,926	1,536	4,079	0	12,540

Recap Schedules: B-1, B-2

Payroll taxes: FICA=7.65, Fed &amp; State Unemployment=0.41%



**Holiday Haven  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
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Investment Tax Credit	C-7	84
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Miscellaneous Tax Information	C-10	90

DOCUMENT NUMBER - DATE

04349 MAY 22 08

FPSC - COMMISSION CLERK



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: C-1  
 Page: 1 of 1  
 Preparer: W Jerdon

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	(13,836)	5,451	(8,385)	(2,001)	(10,386)	C-2
2	Deferred Income Tax Expense	0	(297)	(297)	0	(297)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	<b>Total Income Tax Expense</b>	<b>(13,836)</b>	<b>5,154</b>	<b>(8,682)</b>	<b>(2,001)</b>	<b>(10,683)</b>	
<b>Sewer</b>							
7	Current Tax Expense	(15,176)	(1,342)	(16,518)	(1,501)	(18,019)	C-2
8	Deferred Income Tax Expense	0	(2,500)	(2,500)	0	(2,500)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(15,176)</b>	<b>(3,841)</b>	<b>(19,017)</b>	<b>(1,501)</b>	<b>(20,518)</b>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: C-2  
 Page: 1 of 1  
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)									
		Water		Sewer		Year End	Utility	Year End	Pro Forma	Pro Forma	Supporting				
		Year End	Utility	Year End	Pro Forma	Year End	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Adjusted	Adjusted	Schedules
		Per Books	Adjustments	Adjusted	Adjustments	Per Books									
1	Taxable Operating Income before Interest	(35,869)	14,329	(21,540)	(4,527)	(39,342)	(2,393)	(41,735)	(3,771)	(45,505)	B-1, B-2				
2	Less: Interest Charges	0	(966)	(966)	(659)	0	(7,565)	(7,565)	(120)	(7,685)	C-3				
3															
4	Taxable Income	(35,869)	13,362	(22,507)	(5,186)	(39,342)	(9,958)	(49,300)	(3,891)	(53,191)					
5															
6	Schedule M Adjustments														
7	Permanent Differences	-	0	0	0	-	0	0	0	0	C-4				
8	Timing Differences	-	(770)	(770)	0	-	(6,480)	(6,480)	0	(6,480)	C-5				
9	Total Schedule M Adjustments	0	(770)	(770)	0	0	(6,480)	(6,480)	0	(6,480)					
10															
11	Taxable Income Before State Taxes	(35,869)	14,132	(21,737)	(5,186)	(39,342)	(3,478)	(42,820)	(3,891)	(46,711)					
12															
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%					
14	State Income Taxes	(1,973)	777	(1,196)	(285)	(2,164)	(191)	(2,355)	(214)	(2,569)					
15															
16	Federal Taxable Income	(33,896)	13,355	(20,541)	(4,901)	(37,178)	(3,287)	(40,465)	(3,677)	(44,142)					
17															
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%					
19	Federal Income Taxes	(11,864)	4,674	(7,190)	(1,715)	(13,012)	(1,150)	(14,163)	(1,287)	(15,450)					
20															
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	C-7				
22															
23	Current Federal Income Taxes	(11,864)	4,674	(7,190)	(1,715)	(13,012)	(1,150)	(14,163)	(1,287)	(15,450)					
24															
25	Summary:														
26	Current State Income Tax	(1,973)	777	(1,196)	(285)	(2,164)	(191)	(2,355)	(214)	(2,569)					
27	Current Federal Income Tax	(11,864)	4,674	(7,190)	(1,715)	(13,012)	(1,150)	(14,163)	(1,287)	(15,450)					
28															
29	Total Current Income Tax Expense (To C-1)	(13,836)	5,451	(8,385)	(2,001)	(15,176)	(1,342)	(16,518)	(1,501)	(18,019)					

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4) 2007 Adjusted	(5) Sewer			(8) Supporting Schedules
		(3) 2007 Per Books	(3) 2007 Adjustments	(3) 2007 Adjusted		(5) 2007 Per Books	(5) 2007 Adjustments	(5) 2007 Adjusted	
1	Interest on Long-Term Debt	0	899	899	Note*	0	7,505	7,505	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	67	67		0	60	60	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	<b>Total Used For Tax Calculation</b>	<u>0</u>	<u>966</u>	<u>966</u>		<u>0</u>	<u>7,565</u>	<u>7,565</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		48,977		401,973
Weighted Cost of Long Term Debt (D-1)	1.84%	899	1.87%	7,505
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		899		7,505

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

Schedule: C-3

Page: 2 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
		<b>Water</b>			<b>Sewer</b>			
1	Interest on Long-Term Debt	899	659	1,559	7,505	120	7,626	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	0	(0)	0	Note*
4	Other Interest Expense	67	0	67	60	0	60	
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	<u>966</u>	<u>659</u>	<u>1,626</u>	<u>7,565</u>	<u>120</u>	<u>7,685</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		83,256		408,231
Weighted Cost of Long Term Debt (D-1)	1.87%	1,559	1.87%	7,626
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>1,559</u>		<u>7,626</u>

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: C-4  
 Page: 1 of 1  
 Preparer: W Jerdon

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

Holiday Haven

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [ X ] Projected [ ]

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	869	832	1,701	25,486	(3,271)	22,215		
4	Book Depreciation & Amortization	869	1,532	2,401	25,486	2,622	28,108		B-13,14
5									
6	Depreciation Difference	0	(700)	(700)	0	(5,893)	(5,893)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(70)	(70)	0	(586)	(586)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(770)	(770)	0	(6,480)	(6,480)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(42)	(42)	0	(356)	(356)		
16									
17	Timing Differences for Federal Taxes	0	(727)	(727)	0	(6,123)	(6,123)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(255)	(255)	0	(2,143)	(2,143)		
21									
22	Total Deferred Taxes (to C-1)	0	(297)	(297)	0	(2,500)	(2,500)		

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	1,107	1,107				0	1,107	1,107
2	2004	2	0	2				2	0	2
3	2005	148	2	150				148	2	150
4	2006	180	1,076	1,256				180	1,076	1,256
5	2007	137	821	958				137	821	958
<b>SEWER</b>										
6	2003	0	10,791	10,791				0	10,791	10,791
7	2004	43	0	43				43	0	43
8	2005	3,445	50	3,495				3,445	50	3,495
9	2006	1,722	10,319	12,041				1,722	10,319	12,041
10	2007	1,364	8,176	9,540				1,364	8,176	9,540

## Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Holiday Haven

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	2		2
3	2005	2	146		148
4	2006	148	32		180
5	2007	180	(43)		137
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	43		43
8	2005	43	3,402		3,445
9	2006	3,445	(1,723)		1,722
10	2007	1,722	(358)		1,364

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Holiday Haven

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	1,107		1,107
2	2004	1,107	(1,107)		0
3	2005	0	2		2
4	2006	2	1,074		1,076
5	2007	1,076	(255)		821
<b>SEWER</b>					
6	2003	0	10,791		10,791
7	2004	10,791	(10,791)		0
8	2005	0	50		50
9	2006	50	10,269		10,319
10	2007	10,319	(2,143)		8,176

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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) <b>3% ITC</b>				(8)	(9) (10) (11) (12) (13) <b>4% ITC</b>						
		Amount Realized		Amortization			Amount Realized		Amortization				
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		<b>NONE</b>						<b>NONE</b>					

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: C-7

**Docket No. 080121-WS**

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

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

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**



**Income Tax Returns****Florida Public Service Commission****Holiday Haven**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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.

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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**

Schedule: C-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS?                    | No                     |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No                     |
| (4) Is the treatment of unbilled revenue at issue with the IRS?                     | No                     |

**Holiday Haven  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95
Preferred Stock	D-3	96
Short-Term Debt	D-4	97
Long-Term Debt	D-5	98
Variable Debt	D-6	100
Customer Deposits	D-7	102

DOCUMENT NUMBER - DATE  
04349 MAY 22 88  
FPSC - COMMISSION CLERK



**Schedule of Requested Cost of Capital**

13 Month Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	17,621	35.98%	5.10%	1.84%	899	D-2, D-5
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	29,128	59.47%	10.25%	6.09%	2,985	D-2
5 Customer Deposits	1,121	2.29%	6.00%	0.14%	67	D-2
6 Accumulated Deferred Income Taxes	1,107	2.26%	0.00%	0.00%	0	D-2
7 Total	<u>48,977</u>	<u>100.00%</u>		<u>8.07%</u>	<u>3,951</u>	
<b>SEWER</b>						
8 Long-Term Debt	147,076	36.59%	5.10%	1.87%	7,505	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	243,111	60.48%	10.25%	6.20%	24,912	D-2
12 Customer Deposits	995	0.25%	6.00%	0.01%	60	D-2
13 Accumulated Deferred Income Taxes	10,791	2.68%	0.00%	0.00%	0	D-2
14 Total	<u>401,973</u>	<u>100.00%</u>		<u>8.08%</u>	<u>32,477</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

Holiday Haven

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaído

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

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	30,543	36.69%	5.10%	1.87%	1,559	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	50,486	60.64%	10.25%	6.21%	5,173	D-2
5	Customer Deposits	1,121	1.35%	6.00%	0.08%	67	D-2
6	Accumulated Deferred Income Taxes	1,107	1.33%	0.00%	0.00%	0	D-2
7	Total	<u>83,256</u>	<u>100.00%</u>		<u>8.17%</u>	<u>6,799</u>	
<b>SEWER</b>							
8	Long-Term Debt	149,435	36.61%	5.10%	1.87%	7,626	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	247,010	60.51%	10.25%	6.20%	25,312	D-2
12	Customer Deposits	995	0.24%	6.00%	0.01%	60	D-2
13	Accumulated Deferred Income Taxes	10,791	2.64%	0.00%	0.00%	0	D-2
14	Total	<u>408,231</u>	<u>100.00%</u>		<u>8.08%</u>	<u>32,997</u>	

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

**Florida Public Service Commission**

13 Month Average Balance

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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)	(8)
Line No.	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>							
1	16,672	21,128	17,621		17,621	30,543	D-5
2	0	0	0		0	0	D-4
3	0	0	0		0	0	D-3
4	27,559	34,925	29,128		29,128	50,486	
5	1,077	1,190	1,121		1,121	1,121	D-7
6	1,256	958	1,107		1,107	1,107	C-6
7	<u>46,564</u>	<u>58,201</u>	<u>48,977</u>	<u>0</u>	<u>48,977</u>	<u>83,256</u>	A-1
<b>Sewer</b>							
8	164,161	158,201	147,076		147,076	149,435	D-5
9	0	0	0		0	0	D-4
10	0	0	0		0	0	D-3
11	271,351	261,500	243,111		243,111	247,010	
12	956	1,057	995		995	995	D-7
13	12,041	9,540	10,791		10,791	10,791	C-6
14	<u>448,509</u>	<u>430,297</u>	<u>401,973</u>	<u>0</u>	<u>401,973</u>	<u>408,231</u>	A-2

† The 13 month averages shown in column (4) above include used & useful adjustments as shown on Schedule A-1.

\* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. However, the total rate base is funded by a 0.3769 Debt - 0.6231 Equity capital structure (the capital structure of the parent) with consideration made for Customer Deposits and Deferred Taxes. See Schedule D-1

**Preferred Stock Outstanding**

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: D-3  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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.

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date	(3) Call Provis. Special Restrictions	(4) Principal Amt Sold Face Value	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amt Sold	(7) (Discount) or Premium Assoc. with Col (5)	(8) Issuing Exp. Associated with Col (4)	(9) Issuing Exp. Associated with Col (5)	(10) Net Proceed (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Divd. On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent												

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-4  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility  or Parent

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: D-5  
 Page: 2 of 2  
 Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

Line No.	Description, Years of Life, Coupon Rate	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
														Principal Amt. Sold (Face Value)
<b>2006</b>														
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
2														
3														
<b>2007</b>														
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	-	193,360	193,360	5.54%
18	<b>2007 12 Month Total</b>					<b>26,136,124</b>						<b>1,333,702</b>	<b>1,333,702</b>	<b>5.10%</b>
19														
20	<b>13 Month Average (from A-19)</b>					<b>22,517,338</b>								

\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:  
 \*\* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$208,427  
 \$1,293,801

All long-term debt is issued and held by the parent

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

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-6  
 Page: 1 of 2  
 Preparer: S Anzaldo

Utility  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.

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

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



## Schedule of Customer Deposits

## Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-7

Page: 1 of 1

Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,921	112	0	2,033
2	Jan-07	2,033	0	0	2,033
3	Feb-07	2,033	0	0	2,033
4	Mar-07	2,033	46	0	2,079
5	Apr-07	2,079	0	0	2,079
6	May-07	2,079	0	0	2,079
7	Jun-07	2,079	0	0	2,079
8	Jul-07	2,079	0	0	2,079
9	Aug-07	2,079	112	0	2,191
10	Sep-07	2,191	0	0	2,191
11	Oct-07	2,191	0	0	2,191
12	Nov-07	2,191	0	0	2,191
13	Dec-07	2,191	56	0	2,247
14	<b>Average</b>				<u>2,116</u>
15					
16		<b>Water Allocated at</b>		53%	<u>1,121</u>
17					
18		<b>Sewer Allocated at</b>		47%	<u>995</u>

## Holiday Haven RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
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Contracts and Agreements	E-8	121
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Class A Utility Cost of Service Study	E-12	125
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## Rate Schedule - Water

## Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	10.38	13.70	10.38	15.56	12.69	21.92
3	3/4"	15.56	20.54	15.56	23.32	19.02	32.89
4	1"	25.94	34.26	25.94	38.88	31.70	54.81
5	1-1/2"	51.89	68.51	51.89	77.78	63.42	109.62
6	2"	83.04	109.65	83.04	124.47	101.49	175.39
7	3"	166.05	219.26	166.05	248.89	202.95	350.79
8	4"	259.46	342.59	259.46	388.90	317.12	548.10
9	6"	518.93	685.20	518.93	777.82	634.25	1,096.21
10	8"	830.30	1,096.33	830.30	1,244.52	1,014.81	1,753.93
11	10"	1,193.54	1,575.95	1,193.54	1,788.98	1,458.77	2,521.28
12	<b>Gallage</b>						
13	Block 1, 0-5,000	4.62	6.10	4.62	6.92	5.65	3.80
14	Block 2, 5,000-10,000	4.62	6.10	4.62	6.92	5.65	4.76
15	Block 3, >10,000	4.62	6.10	4.62	6.92	5.65	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	10.38	13.70	10.38	15.56	12.69	21.92
19	3/4"	15.56	20.54	15.56	23.32	19.02	32.89
20	1"	25.94	34.26	25.94	38.88	31.70	54.81
21	1-1/2"	51.89	68.51	51.89	77.78	63.42	109.62
22	2"	83.04	109.65	83.04	124.47	101.49	175.39
23	3"	166.05	219.26	166.05	248.89	202.95	350.79
24	4"	259.46	342.59	259.46	388.90	317.12	548.10
25	6"	518.93	685.20	518.93	777.82	634.25	1,096.21
26	8"	830.30	1,096.33	830.30	1,244.52	1,014.81	1,753.93
27	10"	1,193.54	1,575.95	1,193.54	1,788.98	1,458.77	2,521.28
28	Gallage charge	4.62	6.10	4.62	6.92	5.65	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	10.38	13.70	10.38	15.56	12.69	21.92
34	3/4"	15.56	20.54	15.56	23.32	19.02	32.89
35	1"	25.94	34.26	25.94	38.88	31.70	54.81
36	1-1/2"	51.89	68.51	51.89	77.78	63.42	109.62
37	2"	83.04	109.65	83.04	124.47	101.49	175.39
38	3"	166.05	219.26	166.05	248.89	202.95	350.79
39	4"	259.46	342.59	259.46	388.90	317.12	548.10
40	6"	518.93	685.20	518.93	777.82	634.25	1,096.21
41	8"	830.30	1,096.33	830.30	1,244.52	1,014.81	1,753.93
42	10"	1,193.54	1,575.95	1,193.54	1,788.98	1,458.77	2,521.28
43	Gallage charge	4.62	6.10	4.62	6.92	5.65	3.80
44							
45	<b>Fire Protection</b>						
46	2"	6.93	9.15	6.93	10.39	8.47	14.62
47	3"	13.83	18.27	13.83	20.73	16.90	29.23
48	4"	21.63	28.56	21.63	32.42	26.44	45.68
49	6"	43.23	57.09	43.23	64.80	52.84	91.35
50	8"	69.20	91.37	69.20	103.72	84.58	146.16
51	10"	99.47	131.34	99.47	149.09	121.57	210.11

## Rate Schedule - Sewer

## Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	16.43	23.20	16.43	33.53	24.19	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.79	12.41	8.79	17.94	12.94	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	16.43	23.20	16.43	33.53	24.19	45.26
18	3/4"	24.61	34.76	24.61	50.22	36.24	67.89
19	1"	41.05	57.98	41.05	83.77	60.45	113.14
20	1-1/2"	82.09	115.94	82.09	167.52	120.88	226.29
21	2"	131.34	185.50	131.34	268.02	193.40	362.06
22	3"	262.69	371.02	262.69	536.07	386.81	724.12
23	4"	410.45	579.71	410.45	837.60	604.39	1,131.44
24	6"	820.89	1,159.42	820.89	1,675.18	1,208.77	2,262.89
25	8"	1,313.44	1,855.08	1,313.44	2,680.32	1,934.05	3,620.62
26	10"	1,888.07	2,666.69	1,888.07	3,852.96	2,780.20	5,204.65
27	Gallage charge	10.53	14.88	10.53	21.49	15.51	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	16.43	23.20	16.43	33.53	24.19	45.26
31	3/4"	24.61	34.76	24.61	50.22	36.24	67.89
32	1"	41.05	57.98	41.05	83.77	60.45	113.14
33	1-1/2"	82.09	115.94	82.09	167.52	120.88	226.29
34	2"	131.34	185.50	131.34	268.02	193.40	362.06
35	3"	262.69	371.02	262.69	536.07	386.81	724.12
36	4"	410.45	579.71	410.45	837.60	604.39	1,131.44
37	6"	820.89	1,159.42	820.89	1,675.18	1,208.77	2,262.89
38	8"	1,313.44	1,855.08	1,313.44	2,680.32	1,934.05	3,620.62
39	10"	1,888.07	2,666.69	1,888.07	3,852.96	2,780.20	5,204.65
40	Gallage charge	10.53	14.88	10.53	21.49	15.51	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	39.58	55.90	39.58	80.77	58.28	112.65
44	Com'l. Wastewater Only	39.58	55.90	39.58	80.77	58.28	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ ]

Schedule: E-2w  
 Page: 1 of 4  
 Preparer: G Prettyman

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) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	1,392	4,697	10.38	14,449	10.38	NA	21.92	30,513
3	3/4"	0	0	-	0	15.56	NA	32.89	0
4	1"	0	0	-	0	25.94	NA	54.81	0
5	1-1/2"	0	0	-	0	51.89	NA	109.62	0
6	2"	0	0	-	0	83.04	NA	175.39	0
7	3"	0	0	-	0	166.05	NA	350.79	0
8	4"	0	0	-	0	259.46	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		3,502	4.62	16,180	4.62	3,502	3.80	13,308
11	Block 2, 5,000-10,000		701	4.62	3,239	4.62	678	4.76	3,229
12	Block 3, >10,000		494	4.62	2,282	4.62	478	4.76	2,275
13	<b>Total Residential</b>	<u>1,392</u>	<u>4,697</u>		<u>36,150</u>		<u>4,658</u>		<u>49,324</u>
14	<b>Average Bill</b>				<u>25.97</u>				<u>35.43</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	12	175	10.38	125	10.38	NA	21.92	263
18	3/4"	0	0	-	0	15.56	NA	32.89	0
19	1"	12	9	25.94	311	25.94	NA	54.81	658
20	1-1/2"	0	0	-	0	51.89	NA	109.62	0
21	2"	0	0	-	0	83.04	NA	175.39	0
22	3"	0	0	-	0	166.05	NA	350.79	0
23	4"	0	0	-	0	259.46	NA	548.10	0
24	8"	0	0	-	0	830.30	NA	1,753.93	0
25	<b>Gallorage</b>		184	4.62	851	4.62	184	3.80	700
26									
27									
28	<b>Total Commercial</b>	<u>24</u>	<u>184</u>		<u>1,286</u>		<u>184</u>		<u>1,620</u>
29	<b>Average Bill</b>				<u>53.60</u>				<u>67.51</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	10.38	NA	21.92	0
33	3/4"	0	0	-	0	15.56	NA	32.89	0
34	1"	0	0	-	0	25.94	NA	54.81	0
35	1-1/2"	0	0	-	0	51.89	NA	109.62	0
36	2"	0	0	-	0	83.04	NA	175.39	0
37	3"	0	0	-	0	166.05	NA	350.79	0
38	4"	0	0	-	0	259.46	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	4.62	0	3.80	0
41									
42									
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	<b>Average Bill</b>								
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	6.93	NA	12.01	0
48	3"	0	NA	-	0	13.83	NA	24.02	0
49	4"	0	NA	-	0	21.63	NA	37.53	0
50	6"	0	NA	-	0	43.23	NA	75.06	0
51	8"	0	NA	-	0	69.20	NA	120.09	0
52	10"	0	NA	-	0	99.47	NA	172.63	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>								
58									
59	<b>Subtotal</b>				<u>37,436</u>				<u>50,945</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				185				570
63	<b>Total Revenue</b>				<u>37,621</u>				<u>51,515</u>
64	Booked Revenue				<u>37,772</u>				
65	Difference				(150)	-0.4%			

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

Water [X] or Sewer [ ]

Schedule: E-2w

Page: 2 of 4

Preparer: G Prettyman

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) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	469	1,737	10.38	4,868
3	3/4"	0	0	15.56	0
4	1"	0	0	25.94	0
5	1-1/2"	0	0	51.89	0
6	2"	0	0	83.04	0
7	3"	0	0	166.05	0
8	4"	0	0	259.46	0
9	<b>Gallage</b>				
10	Block 1		1,259	4.62	5,815
11	Block 2		260	4.62	1,199
12	Block 3		218	4.62	1,009
13	Total Residential	469	1,737		12,892
14	Average Bill				27.49
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	69	10.38	42
18	3/4"	0	0	15.56	0
19	1"	4	3	25.94	104
20	1-1/2"	0	0	51.89	0
21	2"	0	0	83.04	0
22	3"	0	0	166.05	0
23	4"	0	0	259.46	0
24	8"	0	0	830.30	0
25	Gallage		73	4.62	335
26					
27					
28	Total Commercial	8	73		480
29	Average Bill				60.03
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.38	0
33	3/4"	0	0	15.56	0
34	1"	0	0	25.94	0
35	1-1/2"	0	0	51.89	0
36	2"	0	0	83.04	0
37	3"	0	0	166.05	0
38	4"	0	0	259.46	0
39					
40	Gallage		0	4.62	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	6.93	0
48	2"	0	NA	13.83	0
49	3"	0	NA	21.63	0
50	4"	0	NA	43.23	0
51	6"	0	NA	69.20	0
52	8"	0	NA	99.47	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				13,372

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Water  or Sewer

Schedule: E-2w  
Page: 3 of 4  
Preparer: G Prettyman

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) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	458	1,539	10.38	4,754	13.70	6,275	1,521
3	3/4"	0	0	15.56	0	20.54	0	0
4	1"	0	0	25.94	0	34.26	0	0
5	1-1/2"	0	0	51.89	0	68.51	0	0
6	2"	0	0	83.04	0	109.65	0	0
7	3"	0	0	166.05	0	219.26	0	0
8	4"	0	0	259.46	0	342.59	0	0
9	<b>Gallorage</b>							
10	Block 1		1,130	4.62	5,220	6.10	6,892	1,672
11	Block 2		230	4.62	1,063	6.10	1,403	340
12	Block 3		179	4.62	829	6.10	1,094	266
13	Total Residential	458	1,539		11,865		15,664	3,799
14	Average Bill				25.91		34.20	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	57	10.38	42	13.70	55	13
18	3/4"	0	0	15.56	0	20.54	0	0
19	1"	4	3	25.94	104	34.26	137	33
20	1-1/2"	0	0	51.89	0	68.51	0	0
21	2"	0	0	83.04	0	109.65	0	0
22	3"	0	0	166.05	0	219.26	0	0
23	4"	0	0	259.46	0	342.59	0	0
24	8"	0	0	830.30	0	1,096.33	0	0
25	Gallorage		59	4.62	274	6.10	361	88
26								
27								
28	Total Commercial	8	59		419		553	134
29	Average Bill				52.35		69.12	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	10.38	0	13.70	0	0
33	3/4"	0	0	15.56	0	20.54	0	0
34	1"	0	0	25.94	0	34.26	0	0
35	1-1/2"	0	0	51.89	0	68.51	0	0
36	2"	0	0	83.04	0	109.65	0	0
37	3"	0	0	166.05	0	219.26	0	0
38	4"	0	0	259.46	0	342.59	0	0
39								
40	Gallorage		0	4.62	0	6.10	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	6.93	0	9.15	0	0
48	2"	0	NA	13.83	0	18.27	0	0
49	3"	0	NA	21.63	0	28.56	0	0
50	4"	0	NA	43.23	0	57.09	0	0
51	6"	0	NA	69.20	0	91.37	0	0
52	8"	0	NA	99.47	0	131.34	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill				-		-	
58								
59	<b>Subtotal</b>				12,284		16,217	3,933

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Schedule: E-2w

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

Preparer: G Prettyman

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) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	465	1,421	10.38	4,827
3	3/4"	0	0	15.56	0
4	1"	0	0	25.94	0
5	1-1/2"	0	0	51.89	0
6	2"	0	0	83.04	0
7	3"	0	0	166.05	0
8	4"	0	0	259.46	0
9	<b>Gallorage</b>				
10	Block 1		1,114	4.62	5,145
11	Block 2		212	4.62	977
12	Block 3		96	4.62	444
13	<b>Total Residential</b>	<u>465</u>	<u>1,421</u>		<u>11,393</u>
14	<b>Average Bill</b>				<u>24.50</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	4	49	10.38	42
18	3/4"	0	0	15.56	0
19	1"	4	3	25.94	104
20	1-1/2"	0	0	51.89	0
21	2"	0	0	83.04	0
22	3"	0	0	166.05	0
23	4"	0	0	259.46	0
24	8"	0	0	830.30	0
25	<b>Gallorage</b>		52	4.62	242
26					
27					
28	<b>Total Commercial</b>	<u>8</u>	<u>52</u>		<u>387</u>
29	<b>Average Bill</b>				<u>48.42</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	10.38	0
33	3/4"	0	0	15.56	0
34	1"	0	0	25.94	0
35	1-1/2"	0	0	51.89	0
36	2"	0	0	83.04	0
37	3"	0	0	166.05	0
38	4"	0	0	259.46	0
39					
40	<b>Gallorage</b>		0	4.62	0
41					
42					
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	6.93	0
48	2"	0	NA	13.83	0
49	3"	0	NA	21.63	0
50	4"	0	NA	43.23	0
51	6"	0	NA	69.20	0
52	8"	0	NA	99.47	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>
58					
59	<b>Subtotal</b>				<u>11,780</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	1,224	4,523	16.43	20,110	16.43		45.26	55,398
3	3/4"	0	0	-	0	16.43		45.26	0
4	1"	0	0	-	0	16.43		45.26	0
5	1-1/2"	0	0	-	0	16.43		45.26	0
6	2"	0	0	-	0	16.43		45.26	0
7	3"	0	0	-	0	16.43		45.26	0
8	4"	0	0	-	0	16.43		45.26	0
9	Gallonge cap (gallons)		6,000				6,000		
10	Capped Usage	-	3,501	8.79	30,775	8.79	3,501	8.73	30,565
11	Usage Above Cap	-	1,022				1,022		
12									
13	Total Residential	1,224	4,523		50,885		4,523		85,963
14	Average Bill				41.57				70.23
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	12	175	16.43	197	16.43		45.26	543
18	3/4"	0	0	-	0	24.61		67.89	0
19	1"	12	9	41.05	493	41.05		113.14	1,358
20	1-1/2"	0	0	-	0	82.09		226.29	0
21	2"	0	0	-	0	131.34		362.06	0
22	3"	0	0	-	0	262.69		724.12	0
23	4"	0	0	-	0	410.45		1,131.44	0
24									
25	Gallonge	-	184	10.53	1,939	10.53	184	10.48	1,929
26									
27									
28	Total Commercial	24	184		2,628		184		3,830
29	Average Bill				109.51				159.59
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	16.43		45.26	0
33	3/4"	0	0	-	0	24.61		67.89	0
34	1"	0	0	-	0	41.05		113.14	0
35	1-1/2"	0	0	-	0	82.09		226.29	0
36	2"	0	0	-	0	131.34		362.06	0
37	3"	0	0	-	0	262.69		724.12	0
38	4"	0	0	-	0	410.45		1,131.44	0
39									
40	Gallonge	-	0	-	0	10.53	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	39.58		112.65	0
48	Coml. Wastewater Only	0	0	-	0	39.58		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				53,513				89,793
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				53,513				89,793
59	Booked Revenue				53,993				
60	Difference				(479)				-0.9%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	413	1,654	16.43	6,786
3	3/4"	0	0	16.43	0
4	1"	0	0	16.43	0
5	1-1/2"	0	0	16.43	0
6	2"	0	0	16.43	0
7	3"	0	0	16.43	0
8	4"	0	0	16.43	0
9	Gallorage cap		6,000		
10	Capped Usage		1,267	8.79	11,139
11	Usage Above Cap		387		
12					
13	Total Residential	413	1,654		17,924
14	Average Bill				43.40
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	69	16.43	66
18	3/4"	0	0	24.61	0
19	1"	4	3	41.05	164
20	1-1/2"	0	0	82.09	0
21	2"	0	0	131.34	0
22	3"	0	0	262.69	0
23	4"	0	0	410.45	0
24					
25	Gallorage		73	10.53	763
26					
27					
28	Total Commercial	8	73		993
29	Average Bill				124.17
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	16.43	0
33	3/4"	0	0	24.61	0
34	1"	0	0	41.05	0
35	1-1/2"	0	0	82.09	0
36	2"	0	0	131.34	0
37	3"	0	0	262.69	0
38	4"	0	0	410.45	0
39					
40	Gallorage	-	0	10.53	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	39.58	0
48	Comf. Wastewater Only	0	0	39.58	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				18,918

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	402	1,545	16.43	6,605	23.20	9,326	2,722
3	3/4"	0	0	16.43	0	23.20	0	0
4	1"	0	0	16.43	0	23.20	0	0
5	1-1/2"	0	0	16.43	0	23.20	0	0
6	2"	0	0	16.43	0	23.20	0	0
7	3"	0	0	16.43	0	23.20	0	0
8	4"	0	0	16.43	0	23.20	0	0
9	Gallongage cap		6,000					
10	Capped Usage		1,127	8.79	9,903	12.41	13,981	4,078
11	Usage Above Cap		419					
12								
13	Total Residential	<u>402</u>	<u>1,545</u>		<u>16,508</u>		<u>23,308</u>	<u>6,800</u>
14	Average Bill				<u>41.06</u>		<u>57.98</u>	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	57	16.43	66	23.20	93	27
18	3/4"	0	0	24.61	0	34.76	0	0
19	1"	4	3	41.05	164	57.98	232	68
20	1-1/2"	0	0	82.09	0	115.94	0	0
21	2"	0	0	131.34	0	185.50	0	0
22	3"	0	0	262.69	0	371.02	0	0
23	4"	0	0	410.45	0	579.71	0	0
24								
25	Gallongage		59	10.53	623	14.88	881	258
26								
27								
28	Total Commercial	<u>8</u>	<u>59</u>		<u>853</u>		<u>1,206</u>	<u>352</u>
29	Average Bill				<u>106.66</u>		<u>150.70</u>	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	16.43	0	23.20	0	0
33	3/4"	0	0	24.61	0	34.76	0	0
34	1"	0	0	41.05	0	57.98	0	0
35	1-1/2"	0	0	82.09	0	115.94	0	0
36	2"	0	0	131.34	0	185.50	0	0
37	3"	0	0	262.69	0	371.02	0	0
38	4"	0	0	410.45	0	579.71	0	0
39								
40	Gallongage		0	10.53	0	14.88	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill							
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	39.58	0	55.90	0	0
48	Com. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
52								
53								
54	<b>Subtotal</b>				<u>17,361</u>		<u>24,513</u>	<u>7,152</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Holiday Haven

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	409	1,323	16.43	6,720
3	3/4"	0	0	16.43	0
4	1"	0	0	16.43	0
5	1-1/2"	0	0	16.43	0
6	2"	0	0	16.43	0
7	3"	0	0	16.43	0
8	4"	0	0	16.43	0
9	Gallorage cap		6,000		
10	Capped Usage		1,107	8.79	9,733
11	Usage Above Cap		216		
12					
13	Total Residential	409	1,323		16,453
14	Average Bill				40.23
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	49	16.43	66
18	3/4"	0	0	24.61	0
19	1"	4	3	41.05	164
20	1-1/2"	0	0	82.09	0
21	2"	0	0	131.34	0
22	3"	0	0	262.69	0
23	4"	0	0	410.45	0
24					
25	Gallorage		52	10.53	552
26					
27					
28	Total Commercial	8	52		782
29	Average Bill				97.71
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	16.43	0
33	3/4"	0	0	24.61	0
34	1"	0	0	41.05	0
35	1-1/2"	0	0	82.09	0
36	2"	0	0	131.34	0
37	3"	0	0	262.69	0
38	4"	0	0	410.45	0
39					
40	Gallorage	-	0	10.53	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	39.56	0
48	Coml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				17,235

## Customer Monthly Billing Schedule

Florida Public Service Commission

Holiday Haven

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Explanation: Provide a schedule of monthly customers billed or served by class.

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	119	2	0	0	0	0	121
2	Feb-07	119	2	0	0	0	0	121
3	Mar-07	119	2	0	0	0	0	121
4	Apr-07	119	2	0	0	0	0	121
5	May-07	119	2	0	0	0	0	121
6	Jun-07	120	2	0	0	0	0	122
7	Jul-07	120	2	0	0	0	0	122
8	Aug-07	119	2	0	0	0	0	121
9	Sep-07	118	2	0	0	0	0	120
10	Oct-07	118	2	0	0	0	0	120
11	Nov-07	117	2	0	0	0	0	119
12	Dec-07	117	2	0	0	0	0	119
13	Total Water	1,424	24	0	0	0	0	1,448

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	105	2	0	0	0	0	107
15	Feb-07	105	2	0	0	0	0	107
16	Mar-07	105	2	0	0	0	0	107
17	Apr-07	105	2	0	0	0	0	107
18	May-07	105	2	0	0	0	0	107
19	Jun-07	106	2	0	0	0	0	108
20	Jul-07	106	2	0	0	0	0	108
21	Aug-07	105	2	0	0	0	0	107
22	Sep-07	104	2	0	0	0	0	106
23	Oct-07	104	2	0	0	0	0	106
24	Nov-07	103	2	0	0	0	0	105
25	Dec-07	103	2	0	0	0	0	105
26	Total Sewer	1,256	24	0	0	0	0	1,280

Miscellaneous Service Charges

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-4  
 Page: 1 of 2  
 Preparer: J Lihvarcik

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

**WATER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
1	Initial Connection		15.00	-		50.00		75.00	
2									
3	Normal Reconnect		15.00	-		50.00		75.00	
4									
5	Violation Reconnect		15.00	-		75.00		115.00	
6									
7	Premises Visit		10.00	-		50.00		75.00	
8									
9	Late Payment Fees		-			5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection		15.00	-		50.00		75.00	
12									
13	Normal Reconnect		15.00	-		50.00		75.00	
14									
15	Violation Reconnect		At Cost	-		Actual cost		Actual cost	
16									
17	Premises Visit		10.00	-		50.00		75.00	
18									
19	Late Payment Fees		-			5.00			
20									
21									

**DEPOSITS (REFUNDABLE)**

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	-	-	25.00	-
24	not specified	5/8 X 3/4"	-	-	-	-
25	not specified	1"	-	-	-	-
26	not specified	1.5"	-	-	-	-
27	not specified	Over 2"	-	-	-	-
28						
29						
30	Residential	All sizes	-	-	-	-
31	Residential	5/8 X 3/4"	-	70.87	-	140.46
32	Residential	1"	-	Two x Estimated Monthly Bill	-	Two x Estimated Monthly Bill
33	Residential	1.5"	-		-	
34	Residential	Over 2"	-		-	
35						
36	General	All sizes	-	Two x est'd monthly Bill	-	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-	-	-	-
38	General	1"	-	-	-	-
39	General	1.5"	-	-	-	-
40	General	2"	-	-	-	-
41	General	4"	-	-	-	-
42	General	6"	-	-	-	-

Miscellaneous Service Charges

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	<b>Field Employee</b>								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	<b>Hours/Year</b>					
12	<b>Field Employees Average Base</b>		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				<b>Rate</b>					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	<b>Field Employees Loaded Cost</b>					<u>20.27</u>			
17									
18	<b>Office Employee</b>								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	<b>Hours/Year</b>					
24	<b>Office Employees Average Salary</b>		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				<b>Rate</b>					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	<b>Office Employees Loaded Cost</b>					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

31	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	<b>25.00</b>
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	<b>50.00</b>
42							
43	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	<b>75.00</b>
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	<b>75.00</b>
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
52	Answering Service Cost				2.00	2.00	
53	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<b>115.00</b>
54							
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	<b>3.00</b>

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

Schedule: E-5  
 Page: 1 of 1  
 Preparer: S Szczygiel

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	0	0	0	0	0	0
2	Feb-07	15	0	0	0	0	15
3	Mar-07	30	0	0	0	0	30
4	Apr-07	0	0	0	0	0	0
5	May-07	0	0	0	0	0	0
6	Jun-07	15	0	0	0	0	15
7	Jul-07	0	30	0	0	0	30
8	Aug-07	0	30	0	0	20	50
9	Sep-07	0	15	0	0	0	15
10	Oct-07	15	0	0	0	0	15
11	Nov-07	15	0	0	0	0	15
12	Dec-07	0	0	0	0	0	0
13							
14	Total Water	90	75	0	0	20	185
15	Annual Events	6	5	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	300	250	0	0	20	570
<b>SEWER</b>							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1      **Any fire hydrant information is detailed on enclosed system maps**

**Private Fire Protection Service**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a schedule of private fire protection service by size of connection.  
This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1      **Any fire hydrant information is detailed on enclosed system maps**

**Contracts and Agreements Schedule****Florida Public Service Commission****Holiday Haven****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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.

<u>Line</u>	<u>(1)</u>	<u>(2)</u>
<u>No.</u>	<u>Type</u>	<u>Description</u>

**None**

**Tax or Franchise Fee Schedule****Florida Public Service Commission****Holiday Haven**

Schedule: E-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,700	Included in overall cost of service	None
<b>SEWER</b>					
2	Regulatory Assessment Fee	Florida Public Service Comm.	2,430	Included in overall cost of service	None

**Service Availability Charges Schedule**

**Florida Public Service Commission**

**Holiday Haven**

Schedule: E-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: E-11  
 Page: 1 of 1  
 Preparer: J Lihvarcik

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ X ]

Schedule: E-12

Page: 1 of 1

Preparer: N/A

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

---

Line

No.

---

**Not applicable; no industrial customers.**

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page: 1 of 1  
 Preparer: G Prettyman

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

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

**See attached Bill Analyses**

**Holiday Haven  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	129
Gallons of Wastewater Treated	F-2	130
Water Treatment Plant Data	F-3	131
Wastewater Treatment Plant Data	F-4	132
Used and Useful Calculations - Water Treatment Plant	F-5	133
Used and Useful Calculations - Sewer Treatment Plant	F-6	134
Used and Useful Calculation - Distribution & Collection Systems	F-7	135
Margin Reserve Calculations	F-8	136
Equivalent Residential Connections Calculation - Water	F-9	137
Equivalent Residential Connections Calculation - Sewer	F-10	138

DOCUMENT NUMBER - DATE

04349 MAY 22 88

FPSC - COMMISSION CLERK



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

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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 DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	0	506	388	19	100	
2	Feb-07	0	613	470	4	140	
3	Mar-07	0	685	525	4	157	
4	Apr-07	0	558	427	4	127	
5	May-07	0	693	479	4	210	
6	Jun-07	0	571	395	7	170	
7	Jul-07	0	527	365	30	133	
8	Aug-07	0	519	359	4	156	
9	Sep-07	0	663	339	9	316	
10	Oct-07	0	602	308	19	276	
11	Nov-07	0	803	410	4	389	
12	Dec-07	0	816	417	34	366	
13	<b>TOTAL</b>	<b>0</b>	<b>7,556</b>	<b>4,881</b>	<b>136</b>	<b>2,539</b>	<b>33.6%</b>

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

**Florida Public Service Commission**

**Holiday Haven**

Schedule: F-2

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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 DEP.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	629	0	0	0	629	0
2	Feb	652	0	0	0	652	0
3	Mar	600	0	0	0	600	0
4	Apr	536	0	0	0	536	0
5	May	542	0	0	0	542	0
6	Jun	598	0	0	0	598	0
7	Jul	688	0	0	0	688	0
8	Aug	612	0	0	0	612	0
9	Sep	920	0	0	0	920	0
10	Oct	858	0	0	0	858	0
11	Nov	654	0	0	0	654	0
12	Dec	671	0	0	0	671	0
13	<b>Total</b>	<b>7,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,960</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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 Protection.

Line No.	Description	Date	GPD
<b>Inter-Connected</b>			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		0
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	03/30/07	40,700
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	40,700
		2	40,700
		3	32,720
		4	24,350
		5	24,350
		Average	<u>32,564</u>
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.		0

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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 Protection.

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

Used and Useful Calculations  
Water Treatment Plant

Holiday Haven  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: F-5  
Page: 1 of 1  
Preparer: J 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).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>WELLS, Interim</b>														
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	no	28.26	56.53	3.39	-	53.13	1.01	53.58	-	-	-	n/a	100.00%	

**WELLS, Permanent**

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2														
3	no	no	28.26	1.01	3.39	-	53.60	-	-	-	-	-	0.00%	100.00%
4														
5	* This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.													

**STORAGE**

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	32,564	65,128	-	na	100.00%	-	40,700	1.01	4,886	-	36,152	-	na	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

Schedule: F-6  
Page: 1 of 1  
Preparer: J Guastella

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used	
1	21,808	20,608	12.34%	2,543	1.04	20,191	25,000	80.76%	<b>80.76%</b>	
2										

**Inflow and Infiltration Calculations**

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	9,808	78,464	-	-	78,464	14.86	7,430	2,712,061	470,700	3,182,761	4,707,000
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	96.09%	4,522,900	3,618,320	184,100	176,736	3,795,056	6,977,817	7,960,000	982,183	12.34%	12.34%
5											

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

**Florida Public Service Commission**

**Holiday Haven  
Docket No. 080121-WS**

Schedule: F-7  
Page: 1 of 1  
Preparer: J Guastella

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1	119.8	156	76.82%	76.82%	<b>76.82%</b>
<b>Sewer</b>					
2	127.0	161	78.88%	78.88%	<b>78.88%</b>

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Holiday Haven**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: F-8  
 Page: 1 of 1  
 Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	126.0	127.5	127.7	
2	2004	126.0	127.5	127.7	
3	2005	127.0	128.5	127.6	
4	2006	125.5	127.0	127.6	
5	2007	126.0	127.5	127.5	
6	2008			127.5	-0.04%
7	2009			127.4	-0.04%
8	2010			127.4	-0.04%
9	2011			127.3	-0.04%
10	2012			127.3	-0.04% 5 yrs beyond 2007

X Coefficient(s) (0.050)

<b>SEWER</b>					
11	2003	107.5	109.0	110.5	
12	2004	111.4	112.9	111.4	
13	2005	111.8	113.3	112.3	
14	2006	111.1	112.6	113.1	
15	2007	112.0	113.5	114.0	
16	2008			114.9	0.76%
17	2009			115.7	0.75%
18	2010			116.6	0.75%
19	2011			117.5	0.74%
20	2012			118.3	0.74% 5 yrs beyond 2005

X Coefficient(s) 0.867

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Holiday Haven

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	116	120	118.0	4,510	38.220	4,796	125.5	
2	2004	120	116	118.0	4,650	39.407	4,839	122.8	-2.14%
3	2005	116	118	117.0	4,815	41.154	4,986	121.2	-1.34%
4	2006	118	119	118.5	4,631	39.080	4,823	123.4	1.86%
5	2007	119	117	118.0	4,639	39.314	4,829	122.8	-0.48%
Average Growth Through 5-Year Period (Col. 8)									-0.53%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	98	103	100.5	3,288	32.716	3,489	106.6	
2	2004	103	104	103.5	3,191	30.831	3,380	109.6	2.80%
3	2005	104	105	104.5	3,491	33.407	3,662	109.6	-0.01%
4	2006	105	105	105.0	3,509	33.419	3,701	110.7	1.03%
5	2007	105	103	104.0	3,580	34.423	3,769	109.5	-1.13%
Average Growth Through 5-Year Period (Col. 8)									0.66%

**Holiday Haven**  
**INTERIM RATE SCHEDULES**  
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

DOCUMENT NUMBER - DATE

04349 MAY 22 08

FPSC - COMMISSION CLERK



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
<b>WATER</b>				
			49.9%	22.2%
1	<b>Residential</b>			
2	5/8" X 3/4"	10.38	15.56	12.69
3	3/4"	15.56	23.32	19.02
4	1"	25.94	38.88	31.70
5	1-1/2"	51.89	77.78	63.42
6	2"	83.04	124.47	101.49
7	3"	166.05	248.89	202.95
8	4"	259.46	388.90	317.12
9	6"	518.93	777.82	634.25
10	8"	830.30	1,244.52	1,014.81
11	10"	1,193.54	1,788.98	1,458.77
12	Gallorage, Block 1	4.62	6.92	5.65
13	Block 2	4.62	6.92	5.65
14	Block 3	4.62	6.92	5.65
15	<b>General Service</b>			
16	5/8" X 3/4"	10.38	15.56	12.69
17	3/4"	15.56	23.32	19.02
18	1"	25.94	38.88	31.70
19	1-1/2"	51.89	77.78	63.42
20	2"	83.04	124.47	101.49
21	3"	166.05	248.89	202.95
22	4"	259.46	388.90	317.12
23	6"	518.93	777.82	634.25
24	8"	830.30	1,244.52	1,014.81
25	10"	1,193.54	1,788.98	1,458.77
26	Gallorage charge	4.62	6.92	5.65
27	<b>Fire Protection</b>			
28	2"	6.93	10.39	8.47
29	3"	13.83	20.73	16.90
30	4"	21.63	32.42	26.44
31	6"	43.23	64.80	52.84
32	8"	69.20	103.72	84.58
33	10"	99.47	149.09	121.57

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>SEWER</b>			
		104.1%	47.3%
<b>Residential</b>			
All Meter Sizes	16.43	33.53	24.19
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallorage cap (gallons)	6,000	6,000	6,000
Gallorage charge	8.79	17.94	12.94
<b>General Service</b>			
5/8" X 3/4"	16.43	33.53	24.19
3/4"	24.61	50.22	36.24
1"	41.05	83.77	60.45
1-1/2"	82.09	167.52	120.88
2"	131.34	268.02	193.40
3"	262.69	536.07	386.81
4"	410.45	837.60	604.39
6"	820.89	1,675.18	1,208.77
8"	1,313.44	2,680.32	1,934.05
10"	1,888.07	3,852.96	2,780.20
Gallorage charge	10.53	21.49	15.51
<b>Flat Rate</b>			
Res. Wastewater Only	39.58	80.77	58.28
Coml. Wastewater Only	39.58	80.77	58.28
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: G-2  
 Page: 1 of 1  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	74,444	(7,255)	0	67,189	A-5
2	Utility Land & Land Rights	260		0	260	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(19,934)	501	0	(19,434)	A-9
5	Less: CIAC	(41,818)	0	0	(41,818)	A-12
6	Accumulated Amortization of CIAC	29,863	0	0	29,863	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	12,917		0	12,917	A-1
11	Total Rate Base	<u>55,731</u>	<u>(6,755)</u>	<u>0</u>	<u>48,977</u>	
<b>SEWER</b>						
12	Utility Plant in Service	690,224	(83,853)	0	606,371	A-6
13	Utility Land & Land Rights	108,433		0	108,433	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(358,135)	44,542	0	(313,593)	A-10
16	Less: CIAC	(76,460)	0	0	(76,460)	A-12
17	Accumulated Amortization of CIAC	51,679	0	0	51,679	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	25,543		0	25,543	A-2
21	Total Rate Base	<u>441,284</u>	<u>(39,311)</u>	<u>0</u>	<u>401,973</u>	

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

**Florida Public Service Commission**

**Holiday Haven**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

3	(7,255)	(83,853)
4		
5		
6		
7	501	44,542
8		
9		
10		
11		
12	(6,755)	(39,311)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]  
 Water [ X ] Sewer [ X ]

Schedule: G-4  
 Page: 1 of 1  
 Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	37,436		0	37,436	28,600	66,037	76.40%	49.9%	E-2w
2 Other Revenues	185		0	185	0	185			E-2w
3 OPERATING REVENUES	<u>37,621</u>	0	0	<u>37,621</u>	<u>28,600</u>	<u>66,222</u>			
4 Operation & Maintenance	53,384		0	53,384	422	53,806			B-5
5 Depreciation, net of CIAC Amort.	2,401	(123)	0	2,277		2,277			B-13
6 Amortization	620		0	620		620			
7 Taxes Other Than Income	6,828	(3,948)	0	2,880	1,286	4,167			B-15
8 Provision for Income Taxes	(8,682)		0	(8,682)	10,374	1,692			C-1
9 OPERATING EXPENSES	<u>54,551</u>	<u>(4,071)</u>	0	<u>50,480</u>	<u>12,082</u>	<u>62,562</u>			
10 NET OPERATING INCOME	<u>(16,929)</u>	<u>4,071</u>	0	<u>(12,858)</u>	<u>16,518</u>	<u>3,660</u>			
11 RATE BASE	<u>48,977</u>			<u>48,977</u>		<u>48,977</u>			A-1
12 RATE OF RETURN	<u>-34.57%</u>			<u>-26.25%</u>		<u>7.47%</u>			
<b>Sewer</b>									
13 Sewer Sales Revenues	53,513		0	53,513	91,357	144,870	170.72%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>53,513</u>	0	0	<u>53,513</u>	<u>91,357</u>	<u>144,870</u>			
16 Operation & Maintenance	62,074		0	62,074	1,349	63,423			B-6
17 Depreciation, net of CIAC Amort.	28,108	(3,655)	0	24,453		24,453			B-14
18 Amortization	515		0	515		515			
19 Taxes Other Than Income	2,176	6,030	0	8,206	4,108	12,314			B-15
20 Provision for Income Taxes	(19,017)		0	(19,017)	33,136	14,118			C-1
21 OPERATING EXPENSES	<u>73,856</u>	<u>2,375</u>	0	<u>76,231</u>	<u>38,593</u>	<u>114,824</u>			
22 NET OPERATING INCOME	<u>(20,343)</u>	<u>(2,375)</u>	0	<u>(22,717)</u>	<u>52,764</u>	<u>30,046</u>			
23 RATE BASE	<u>401,973</u>			<u>401,973</u>		<u>401,973</u>			A-2
24 RATE OF RETURN	<u>-5.06%</u>			<u>-5.65%</u>		<u>7.47%</u>			

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical  Projected Water  Sewer 

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

(1)	(2)	(3)
Line No.	Interim Water	Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>		
1		
Depreciation Expense for Interim Rate purposes	(123)	(3,655)
2		
For Water details see schedules B-13, F-5, and F-7		
3		
For Sewer details see schedules B-14, F-6, and F-7		
4		
5		
Property Taxes for Interim Rate purposes	(3,948)	6,030
6		
For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>		
7		
NET OPERATING REVENUE		
8		
Required Revenue Adjustment	28,600	91,357
9		
10		
OPERATIONS & MAINTENANCE		
11		
Impact of Revenue Increase on Bad Debt Expense	422	1,349
12		
13		
TAXES OTHER THAN INCOME TAX		
14		
RAF on Revenue Adjustment @ 4.50%	1,287	4,111
15		
16		
INCOME TAX ADJUSTMENT		
17		
Rate Year Revenue at Present Rates	37,621	53,513
18		
Plus Required Revenue Adjustment	28,600	91,357
19		
Rate Year Revenue at Proposed Rates	66,222	144,870
20		
21		
Less Operating Expenses Before Income Taxes	(60,870)	(100,706)
22		
Less Interest Expense	(966)	(7,565)
23		
Taxable Income	4,385	36,600
24		
Income Tax at Composite Rate of 38.58%	1,692	14,118
25		
Less Income Tax at Present Rates	8,682	19,017
26		
27		
Income Tax Adjustment	10,374	33,136

Schedule of Requested Cost of Capital

Florida Public Service Commission

Holiday Haven  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-6  
 Page: 1 of 1  
 Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	17,621	35.98%	5.10%	1.84%	899	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	29,128	59.47%	9.25%	5.50%	2,694	D-2
5 Customer Deposits	1,121	2.29%	6.00%	0.14%	67	D-2
6 Accumulated Deferred Income Taxes	1,107	2.26%	0.00%	0.00%	0	D-2
7 Total	<u>48,977</u>	<u>100.00%</u>		<u>7.47%</u>	<u>3,660</u>	
<b>SEWER</b>						
8 Long-Term Debt	147,076	36.59%	5.10%	1.87%	7,505	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	243,111	60.48%	9.25%	5.59%	22,481	D-2
12 Customer Deposits	995	0.25%	6.00%	0.01%	60	D-2
13 Accumulated Deferred Income Taxes	10,791	2.68%	0.00%	0.00%	0	D-2
14 Total	<u>401,973</u>	<u>100.00%</u>		<u>7.47%</u>	<u>30,046</u>	

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