DOCUMENT NUMBER-DATE

# 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

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Aqua Utilities Florida, Inc.

Filed May 2008

## Holiday Haven RATE BASE

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
		_
Rate Base - Water	<b>A</b> -1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	g
Water Plant in Service By Primary Account	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	<b>A</b> -7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40

DOCUMENT NUMBER-DATE

#### **Schedule of Water Rate Base**

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Schedule: A-1 Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Histo	rical Test Year	2007	Pro Forma T	est Year	
		Average		Adjusted		Adjusted	
Line		Balance		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	67,425	7,019	74,444	12,410	86,854	<b>A</b> -5
2	Utility Land & Land Rights	260	0	260	0	260	<b>A</b> -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	o	
5	Less: Accumulated Depreciation	(18,999)	(936)	(19,934)	16,752	(3,182)	<b>A</b> -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	Total Rate Base	36,955	12,021	48,977	34,279	83,256	•

#### Schedule of Sewer Rate Base

#### Florida Public Service Commission

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

A-2 Schedule: 1 of 1 Page:

Historical Test Year Ending December 31, 2007 Preparer: R Griffin/J Guastella Historical 2007 & Pro Forma

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Average Balance	rical Test Year	Adjusted Average	Pro Forma T	Adjusted Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
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	<b>A</b> -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)	<b>A</b> -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	o	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	o	
10	Less: Advances For Construction		0	0	0	o	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

Schedule: A-3 Docket No. 080121-WS Page: 1 of 2

Preparer: R Griffin/J Guastella Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

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

	(1)	(2)	(3)	(4)
Line	Dindian	Water	Sewer	Supporting Schedules
No. 1	Description UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	6,288	5,584	A-5, A-6
3	Allocation of Corp Structures & Improvements	731	649	
4	Allocation of corp of detailes a improvements	701	-	
5		-	_	
6	Total 2007 Adjustments	7,019	6,233	
7	• • • • • • • • • • • • • • • • • • •			
8	Pro Forma Adjustments			
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	•	, i		
13			-	
14		-		
15				
16	Total Pro Forma Adjustments	12,410	1,720	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19	T-4-1 0007 & division	<del>-</del> _		
20	Total 2007 Adjustments	-	-	
21	NON HOED & HOEFHI			A 7
22 23	NON-USED & USEFUL To reflect calculated Adjusted NU&U amounts	(6,755)	(39,311)	<b>A</b> -7
24	To Tollook balloulated Majobed Mode allouting	(6,755)	(39,311)	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	<del></del>	
27	Hot Applicable			
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	861	764	A 0, A 10
30	Allocation of Corp Structures & Improvements	75	67	
31	, modalist of the control of the con		•	
32	PSC Depr Rate Correction	-	42	
33	·	-	-	
34	Total 2007 Adjustments	936	873	
35				
36	Pro Forma Adjustments			
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 NA	
41	Salvage	436	NA	
42		-		
43			•	
44 45		-	_	
45 46	Total Pro Forma Adjustments	(16,752)	6	
70	rotai i to i offia Aujustificitis	(10,752)		

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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules
1	CIAC			A-12
2	Total 2007 & division and	-		
3	Total 2007 Adjustments	-		
4	D A.II			
5	Pro Forma Adjustments			
6 7	Total Pro Forma Adjustments			
-	Total Flo Forma Adjustments			
8 9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	ACCOMPLATED AMONTIZATION OF CIAC	_	_	A-14
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		<del></del>		
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-		
23	ADVANCED FOR CONCERNATION			
24	ADVANCES FOR CONSTRUCTION			A-16
25 26	Not Applicable	-	•	
27	WORKING CAPITAL ALLOWANCE			A-17
28	WOMINIO CAPITAL ALLOWANCE			PC-17
29	2007 Based on Balance Sheet method; details A-17	12,917	25,543	
30	The second of th	724017	20,010	
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.

	(1)	(2)	(3)
		Water	Sewer
Line	B	Year End	Year End
No.	Description	Balance Balance	Balance Drden
	alances for this system begin June 30, 2004 in ac 12/31/95 Balance	cordance with PSC Amen	datory Order
'	1231/93 Balance		
	1996		
	Additions Retirements		
	Adjustments		
	12/31/96 Balance		
	1997 Additions		
	Retirements		
	Adjustments		
9	12/31/97 Balance		
	1998		
	Additions		
	Retirements		
	Adjustments 12/31/98 Balance		
	1999		
	Additions Retirements		
	Adjustments		
	12/31/99 Balance		
	2000		
	Additions		
	Retirements		
	Adjustments		
21	12/31/00 Balance		
	2001		
	Additions		
	Retirements Adjustments		
25 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

	(1)	(2)	(3)
Line		Water	Sewer
No.	Description	Year End Balance	Year End
		Balance	Balance
-	2002		
26 27	Additions		
28	Retirements Adjustments		
29	12/31/02 Balance		
-00	2003		
30 31	Additions Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	48,182	781,211
		10,102	707,211
34	2004 Additions	0	0
35	Retirements	0	0
	Adjustments	506	13,534
37	12/31/04 Balance	48,688	794,745
	2005	ŕ	•
38	Additions	0	0
39	Retirements	Ö	0
40	Adjustments	0	Ö
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_	
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 50	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

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

#### Florida Public Service Commission

Schedule:

A-5 1 of 3

Page: Preparer:

R Griffin/J Guastella

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

	Oseiui i	Plant in Service. (1)	(2)	(3)	(4)	(5)	(6)	(7)
				al Test Ye		Pro Fo	ma Adjus	
Line	Acct		Adjusted	Non-Us	ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
					ļ			
1		BIBLE 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%	٥١	0	0.00%	0
5		E 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	310.2 311.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14 15	339.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
16		Other Plant & Misc. Equipment TREATMENT PLANT	0	0.00%	0	0	0.00%	0
17	303.3		0	0.000/	ر	^	0.009/	0
18	304.3	Land & Land Rights Structures & Improvements	0	0.00% 0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00% 0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	ő	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	U	0.0078	۲ı	U	0.00%	U
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	ŏl	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	ŏ	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	Ö	0.00%	ŏ	Ö	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%	Ö
29	334.4	Meters & Meter Installations	17,453	0.00%	ŏ	10,474	0.00%	0
30	335.4	Hydrants	0	0.00%	٥١	0,474	0.00%	ŏ
31	336.4	Backflow Prevention	ŏ	0.00%	ŏ	ő	0.00%	Ö
32	339.4	Other Plant & Misc. Equipment	ō	0.00%	اة	Ö	0.00%	ő
33		AL PLANT	•	0.0070	-	J	0.0070	J
34	303.5	Land & Land Rights	0	0.00%	0	0	0,00%	0
35	304.5	Structures & improvements	731	0.00%	اة	ō	0.00%	Ö
36	340.5	Office Furniture & Equipment	0	0.00%	ō	ō	0.00%	Ö
37	340.51	Computer Equipment	6,288	0.00%	ŏ	1,937	0.00%	Ö
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%	٥	0	0.00%	0
41			0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43			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	TOTA	<b>AL</b>	74,704	-	7,255	12,410	-	0

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: 2 of 3

R Griffin/J Guastella Preparer:

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANO	GIBLE PLANT														
	301.1	Organization	O	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	425	425	425	425	425	425	425	425	425	425	425	425	425	425
	339.1	Other Plant & Misc. Equipment	.20	0	0	0	0	0	0	0	0	0		723	425 0	0
		E OF SUPPLY & PUMPING PLANT	·	•	·	•	•	•	Ū	·	·	·	•	v	•	J
	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
	304.2	Structures & Improvements	0	0	200	0	0	0	0	0	0	0	200	0	200	0
	305.2	Collect. & Impound Reservoirs	ő	Õ	ñ	ŏ	Ö	ŏ	ő	ŏ	ŏ	ŏ	ň	0	0	Ö
	306.2	Lake, River & Other Intakes	0	ō	Ô	ñ	ő	ō	ő	Õ	Õ	Ů	ŏ	n	0	n
10	307.2	Wells & Springs	Ô	ŏ	ō	Õ	ő	ŏ	Ö	o	ő	0	ŏ	o o	ŏ	n
	308.2	Infiltration Galleries & Tunnels	Ö	ŏ	õ	ő	Ö	Ö	ő	ő	ñ	n	ő	0	0	0
	309.2	Supply Mains	7,777	7,777	7,777	7,77 <del>7</del>	7,777	7,777	7,777	7,777	7, <b>77</b> 7	7,777	7,777	7,777	7,777	7,777
	310.2	Power Generation Equipment	0	0	0	.,,	0	0	n,,,,	ם	ם,,,,	7,777 D	,,,,,	,,,,	,,,,,	,,,,,
14	311.2	Pumping Equipment	ŏ	ŏ	õ	ő	Õ	ŏ	ő	ŏ	ő	Ö	n	Ď	Ö	0
	339.2	Other Plant & Misc. Equipment	ő	ŏ	õ	ŏ	ō	ő	ő	ő	ŏ	ō	ň	0	ő	n
		TREATMENT PLANT	•	•	-	•	ū	•	·	•	•	v	•	Ū	•	Ū
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	a	0	n	^	n
	304.3	Structures & Improvements	Ô	õ	ō	Õ	ő	ŏ	Ö	Ö	ŏ	n	ň	ŏ	Ŏ	0
	311.3	Pumping Equipment	ō	Õ	ō	Ď	ō	ō	ő	Ô	ň	ñ	ŏ	Ô	0	ŏ
	320.3	Water Treatment Equipment	o o	ŏ	ō	ŏ	o	ŏ	ŏ	Ď	ň	ő	ŏ	Ö	0	Ů
	339.3	Other Plant & Misc. Equipment	n	ō	D	Ô	Ď	Ö	ū	n	n	ő	ő	n	0	ň
		MISSION & DISTRIBUTION PLANT	•		•	•	v	•	·	Ū	Ū	U	·	ū	U	Ū
	303.4	Land & Land Rights	0	0	O	0	0	O	0	0	0	0	0	٥	^	0
	304.4	Structures & Improvements	Ő	ő	õ	Ö	ő	ő	ő	ŏ	ŏ	n	ŏ	ñ	0	Ŏ
	311.4	Pumping Equipment	Ö	ő	0	ő	0	0	0	Ö	0	n	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	ő	Ö	0	ŏ	0	ő	ő	0	Õ	0	0	0	0	0
	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
	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
	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
	335.4	Hydrants	17,717	17,400	0	17,430	0	17,430	0	0,450	17,450	17,750	0	17,430	77,430 N	0
	336.4	Backflow Prevention	å	ŏ	ā	ő	ő	ű	ő	ō	Ö	a	0	0	0	n
	339.4	Other Plant & Misc. Equipment	ŏ	ő	ő	ő	Ö	ŏ	Õ	ō	ő	n	ñ	0	0	n
		AL PLANT	•	·	•	J	•	•	v	•	•	Ū	Ū	U	U	Ü
	303.5	Land & Land Rights	0	0	o	0	0	0	0	0	n	0	0	0	n	0
	304.5	Structures & Improvements	Ď	ō	ñ	Ô	Ď	ŏ	Ö	n	ň	0	0	Õ	0	ŏ
	340.5	Office Furniture & Equipment	ŏ	ŏ	ő	ő	ñ	ŏ	0	ő	n	ő	Ö	Õ	0	ů
	340.51	Computer Equipment	n	ō	Ď	n	n	ñ	ņ	ň	ň	0	ň	0	ŏ	n
	341.5	Transportation Equipment	ñ	ň	ñ	Õ	ő	ñ	ő	ő	ň	0	ŏ	0	0	0
	342.5	Stores Equipment	ñ	ň	ñ	ő	ñ	Õ	n	Õ	ň	n	0	0	0	ŏ
	343.5	Tools, Shop & Garage Equipment	ő	Õ	ő	ŏ	ő	ŏ	Ö	ő	ň	Õ	Ô	0	0	0
	344.5	Laboratory Equipment	ő	Ö	ő	ŏ	Ö	ő	ő	ő	Ö	0	0	0	0	n
	345.5	Power Operated Equipment	ŏ	ő	ő	Ö	ő	ő	ŏ	ŏ	ñ	0	ő	ő	ŏ	0
	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
	347.5	Miscellaneous Equipment	656	656	656	656	656	656	656	656	656	656	656	656	656	656
	348.5	Other Tangible Plant	000	0	0	0	0	0	0	0	0	030	0	030	050	0.00
46	тот	AL	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
						· · · · · · · · · · · · · · · · · · ·		<del></del>		-						· · · · · · · · · · · · · · · · · · ·
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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	O	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		CE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	260
	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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		R TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	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
	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	O	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	O	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	Ö	0	0	ō	Ö	Ō	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	Ō	Ó	0	0	Ö	Ö	ō	Ö	o	Ō	ō	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
31	336.4	Backflow Prevention	0	0	D	Ω	0	Ô	0	0	ō	ō	n	0	ō	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	Ō	ō	ō	ō	ō	ō	ō	Õ	ō	0
33	GENER	RAL PLANT						-	-	-	_	-	-	_	_	
34	303.5	Land & Land Rights	0	0	Ó	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	Ö	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,.00	0	0	0	0	0
39	342.5	Stores Equipment	0	ō	0	ă	ō	ō	ñ	ō	ō	ō	0	ő	ň	Ö
40	343.5	Tools, Shop & Garage Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ő	ő	ŏ	ŏ	ŏ	ň	ō
	344.5	Laboratory Equipment	ō	ŏ	ő	ă	Ö	ő	ŏ	ő	o	ő	ŏ	Ö	ő	Ö
	345.5	Power Operated Equipment	ō	ŏ	ŏ	ă	Ö	Ô	ő	ő	ő	0	ő	Ö	0	Ö
	346.5	Communication Equipment	535	535	535	535	535	535	535	535	535	535	535	535	535	535
	347.5	Miscellaneous Equipment	656	656	656	656	656	656	656	656	656	656	656	656	656	656
	348.5	Other Tangible Plant	0	0	0	000	0	0	0	0	0	030	0	0	0.00	0
46	TOT	Γ <b>AL</b>	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
											· <del></del> ·····- <del>'</del> ·			<u></u>		
47		Subtotal Land & Land Rights	260	260	260	260	260	260	260	260	260	260	260	260	260	<b>26</b> 0

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

Schedule: A-6 Page: 1 of 3

Preparer: R Griffin/J Guastella

Florida Public Service Commission

Historical 2007 & Pro Forma

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

EXPIR	arianon.	(1)	(2)	(3)	ano tne calcula (4)	(5)	rage Non (6)	-Used and Useful (7)
		· ,		al Test Y	ear 2007		ma Adjus	tments
Line			Adjusted	Non-Us	sed & Useful		Non-U	sed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		IBLE PLANT			_	_		_
2	351.1 352.1	Organization Especials	0 110	0.00%	_	0	0.00%	0
3 4	389.1	Franchises Other Plant & Misc. Equipment	0	0.00% 0.00%		0	0.00% 0.00%	0
5		CTION PLANT	U	0.00%		0	0.00%	· ·
6	353.2	Land & Land Rights	0	0.00%	o	o	0.00%	0
7	354.2	Structures & Improvements	ő	0.00%	_	ő	0.00%	Ö
8	355.2	Power Generation Equipment	0	0.00%		Ŏ	0.00%	ō
9	360.2	Collection Sewers - Force	2,672	0.00%		Ö	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%	- 1	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		PUMPING PLANT	_		_			_
17	353.3	Land & Land Rights	0	0.00%		0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%		0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%		0	0.00%	0
20	370.3 371.3	Receiving Wells Pumping Equipment	2,500 31,944	0.00%		0	0.00% 0.00%	0 0
21 22	389.3	Other Plant & Misc. Equipment	31,944	0.00% 0.00%		0	0.00%	0
23		MENT AND DISPOSAL PLANT	U	0.0076	۰	U	0.0078	U
24	353.4	Land & Land Rights	0	0.00%	o	0	0.00%	0
25	354.4	Structures & Improvements	2,384	19.24%		ő	19.24%	ŏ
26	355.4	Power Generation Equipment	2,551	0.00%		ŏ	0.00%	ő
27	380.4	Treatment & Disposal Equipment	280,392	19.24%		ŏ	19.24%	ŏ
28	381.4	Plant Sewers	187,067	0.00%		Ō	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	RECLAI	MED 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	0.00%	0
	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	1	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%		0	0.00%	0
38	381.5	Plant Sewers	0	0.00%		0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40 41	352.6	MED WATER DISTRIBUTION PLANT Franchises	0	0.00%	О	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	ő	0	0.00%	0
43	354.6	Structures & Improvements	ő	0.00%	ŏ	Ö	0.00%	ŏ
44	355.6	Power Generation Equipment	0	0.00%	_	0	0.00%	ő
45	366.6	Reuse Services	ŏ	0.00%		. 0	0.00%	ő
46	367.6	Reuse Meters & Meter Installations	ō	0.00%		ŏ	0.00%	Ō
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
		AL 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 55	390.71	Computer Equipment	5,584	0.00%		1,720	0.00%	0
55 56	391.7 392.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56 57	392.7 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0 0
57 58	393.7 394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	ő	0	0.00%	0
	396.7	Communication Equipment	460	0.00%	ŏ	Ö	0.00%	Ö
	397.7	Miscellaneous Equipment	0	0.00%	ŏ	ő	0.00%	ŏ
	398.7	Other Tangible Plant	Ď	0.00%	ŏ	Ö	0.00%	ō
		· ·					_	<u> </u>
63	TOTA	AL.	798,657	ı	83,853	1,720		0
							-	

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: 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
o. No.	Account Name	12/2006	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	SIBLE PLANT	0		_	_		0		_	_		•	•	•	c
2 351.1 3 352.1	Organization Franchises	110	0 110	0 110	0 110	0 110	110	0 110	0 110	0 110	0 110	0 110	0 110	0 110	110
4 389.1	Other Plant & Misc, Equipment	0	110	0	110	0	0	0	110	, 10	''0		110	,,,,	
	CTION PLANT	J	-	•	•	•	•	•	·	v	•	•	ŭ	•	
6 353.2	Land & Land Rights	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	(
8 355.2	Power Generation Equipment	0	0	0	0	0	0	Đ	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 11 362.2	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	139,50B	139,42
11 362.2 12 363.2	Special Collecting Structures Services to Customers	0 5,012	0 5,012	0 5,012	0 5,012	0 5.012	0 5,012	0 5.012	0 5,012	0 5,012	0 5,012	0 5,012	0 5,012	0 5,012	5,01
13 364.2	Flow Measuring Devices	5,012	5,012	5,012	2,012	5,012 D	5,012	5,012	5,012	5,012	9,012	5,012	5,512	9,012	3,012
14 365.2	Flow Measuring Installations	ŏ	ŏ	ŏ	0	o o	ŏ	Ö	0	0	ŏ	ŏ	ŏ	ŏ	i
15 389.2	Other Plant & Misc. Equipment	ŏ	ŏ	ō	ŏ	ŏ	ő	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	
16 SYSTE	M PUMPING PLANT														
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
18 354.3	Structures & Improvements	0	0	o	D	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	
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 22 389.3	Pumping Equipment	31,584	31,584	31,584	31,584	31,584	31,584	31,584	32,363	32,363	32,363	32,363 0	32,363 0	32,363	31,944
	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	Ū	u	U	,
24 353.4	Land & Land Rights	0	٥	a	O	O	a	0	a	D	0	٥	0	n	ſ
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	2,007	0	0	_,,	0	0	-,	0	
27 380.4	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	c
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	IMED WATER TREATMENT PLANT														400 400
32 353.5 33 354.5	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 32,024	108,433 32,024
34 355.5	Structures & Improvements Power Generation Equipment	32,024 0	32,024 0	32,024 0	32,024 0	32,024 0	32,024 0	32,024	32,024 0	32,024 0	32,024 0	32,024 0	32,024	32,024	32,02
35 371.5	Pumping Equipment	0	ŏ	Ö	o o	0	ŏ	ŏ	ă	Ö	ů	0	ŏ	ŏ	č
36 374.5	Reuse Distribution Reservoirs	ő	0	ŏ	0	ā	o o	0	ā	0	ů	ő	ő	ă	ā
37 380.5	Treatment & Disposal Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ċ
38 381.5	Plant Sewers	ō	Ō	ō	ō	Ō	ō	0	ō	ō	ō	ō	ō	Ō	(
39 389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	IMED WATER DISTRIBUTION PLANT														
41 352.6	Franchises	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	o	0	9
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
44 355.6 45 366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	0	0	0	Ü	0	0	1
46 367.6	Reuse Meters & Meter Installations	ň	0	0	0	0	0	0	0	0	0	0	0	0	ì
47 371.6	Pumping Equipment	ŏ	Ö	ő	o o	ŏ	o o	ñ	o o	o o	ŏ	ŏ	ŏ	ŏ	i
48 375.6	Reuse Transmission & Distr. Sys.	Ö	ŏ	ŏ	ő	å	ő	õ	a	ő	ő	ō	Ď	ō	Ċ
49 389.6	Other Plant & Misc. Equipment	ō	ŏ	ŏ	ō	ŏ	ŏ	ŏ	ō	ŏ	ō	ō	ō	ō	Č
50 GENEF	IAL PLANT														
51 353.7	Land & Land Rights	0	0	Q	0	0	0	0	0	0	0	0	0	0	(
52 354.7	Structures & Improvements	0	O	0	0	0	0	0	0	0	0	0	0	o	(
53 390.7	Office Furniture & Equipment	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	ō	0	0	
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
56 392.7 57 393 7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
57 393.7 58 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	Ü	0	ņ	
59 395.7	Power Operated Equipment	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	46
61 397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
62 398.7	Other Tangible Plant	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ō	1
	-														_
63 TOT	AL	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	792,42
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

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 Acc	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	ابلا	Aug	Sep	Oct	Nov	12/2007	Average Balance
2 351.1	Organization	0	0	a	0	0	n								
3 352.1	Franchises	110	110	110	110	110	110	0 110	0 110	0 110	0 110	0 110	0 110	0	0
4 389.1 5 COLLI	Other Plant & Misc. Equipment	٥	0	0	0	0	ō	ő		0	110	110	0	110 0	110 0
6 353.2	ECTION PLANT Land & Land Rights	0		_	_							•	ŭ	·	Ü
7 354.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 355.2	Power Generation Equipment	ŏ	ŏ	ő	Ö	0	0	Ü	0	0	0	0	0	0	0
9 360.2 10 361.2	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	0 2.672	0 2,672	0 2,672
10 361.2 11 362.2	Collection Sewers - Gravity Special Collecting Structures	140,799 0	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
12 363.2	Services to Customers	5,012	0 5,012	0 5,012	0 5,012	6.012	0	0	0	0	0	0	0	0	Ō
13 364.2	Flow Measuring Devices	0,5.2	0,012	0,012	3,012	5,012 0	5,012 0	5,012 0	5,012 0	5,012 0	5,012 0	5,012	5,012	5,012	5,012
14 365.2 15 389.2	Flow Measuring Installations	0	0	0	ō	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0
	Other Plant & Misc. Equipment EM PUMPING PLANT	a	0	0	0	0	0	0	ō	ō	ŏ	ŏ	ŏ	ő	0
17 353.3	Land & Land Rights	0	0	o	0	0	0	0	_	_					
18 354.3	Structures & Improvements	ŏ	ŏ	ő	0	0	0	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	0	ō	ŏ	Ö	Ō	Ö	0	Ö	0	0	0	0	0	0
20 370.3 21 371.3	Receiving Wells Pumping Equipment	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
22 389.3	Other Plant & Misc. Equipment	31,584 0	31, <b>58</b> 4	31,584 n	31,584	31,584	31,584	31,584	32,363	32,363	32,363	32,363	32,363	32,363	31,944
	MENT AND DISPOSAL PLANT	·	•	U	0	0	0	0	0	0	0	0	0	0	0
24 353.4	Land & Land Rights	a	0	o	0	0	0	0	0	0	٥	0	0	n	0
25 354.4 26 355.4	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
27 380.4	Power Generation Equipment Treatment & Disposal Equipment	0 <b>280</b> ,026	0 280,422	0 280,422	0 280,422	0	0	0	0	0	0	0	0	0	0
28 381.4	Plant Sewers	186,866	186,866	186,866	280,422 186,866	280,422 186,866	280,422 186,866	280,422 187,240	280,422 187,240	280,422	280,422	280,422	280,422	280,422	280,392
29 382.4	Outfall Sewer Lines	0	0	0	0	0.000	0	107,240	107,240	187,240 0	187,240 0	187,240 0	187,240 0	187,240	187,067
30 389.4 31 RECLA	Other Plant & Misc. Equipment	0	0	0	0	0	ō	ō	ŏ	ŏ	ŏ	0	0	0	0
32 353.5	VIMED WATER TREATMENT PLANT Land & Land Rights	108,433	109 422	100 400	400 400	400 400							_	v	Ū
33 354.5	Structures & Improvements	32,024	108,433 32,024	108,433 32,024	108,433 32,024	108,433 32,024	108,433 32,024	108,433 32,024	108,433	108,433	108,433	108,433	108,433	108,433	108,433
34 355.5	Power Generation Equipment	0	0	0	02,024	32,024 D	32,024	32,024 O	32,024 0	32,024 0	32,024	32,024 0	32,024	32,024	32,024
35 371.5 36 374.5	Pumping Equipment	0	0	0	0	0	Ö	ō	ŏ	ŏ	ŏ	ő	0	0	0
37 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	ō	ō	ŏ	ŏ
38 381.5	Plant Sewers	ŏ	n	0	0	0	0	0	0	0	0	0	O.	0	ō
39 389.5	Other Plant & Misc. Equipment	ŏ	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0	0	0	0
	IMED WATER DISTRIBUTION PLANT						•	•	•	·	U	U	0	0	0
41 352.6 42 353.6	Franchises Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	G	0	0	0	o	ō
44 355.6	Power Generation Equipment	ō	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0	0	0	0
45 366.6 46 367.6	Reuse Services	0	0	0	ō	ō	ŏ	ŏ	ŏ	ō	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations Pumping Equipment	0	0	D	o	ō	0	0	0	Ō	ō	ō	ŏ	Ö	ő
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	ō	ō
49 389.6	Other Plant & Misc. Equipment	ŏ	ŏ	ō	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT			-	-	•	•	•	,	J	U	Ų	Ū	0	0
51 353.7 52 354.7	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	628 0	640 0	640 0	640 0	640 0	656 0	65 <b>6</b> 0	656	656	656	656	656	656	649
54 390.71	Computer Equipment	4,411	4,614	5,027	5.086	5.233	5.346	5,526	0 5,645	0 6,010	0 6,237	0 6 202	0	0	0
55 391.7	Transportation Equipment	0	0	0	0,000	0,230	0	3,3 <u>2</u> 0	0,045	6,010	6,237	6,292 0	6,541 0	6,620 0	5,584 n
56 392.7 57 393.7	Stores Equipment Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	Ö	ō	Ö	Ö	0	0
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	ō	ō	ŏ
59 395.7	Power Operated Equipment	ŏ	o	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	0 460	0 460	0 460	0
61 397.7 62 398.7	Miscellaneous Equipment Other Tangible Plant	0	0	0	0	0	Ō	0	0	0	0		460	460	460 0
	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ
63 TOT	AL	797,907	796,762	797,175	797,234	797,381	797,509	798,530	799,428	799,794	800,021	800,076	900 004	202 404	
64	Subtotal Land & Land Rights	108,433	108,433	108,433	108,433	108,433	108,433	108,433					B00,324	800,403	798,657
	··· · · <b>-</b>		,	. 55,750	100,400	100,433	100,433	100,433	108,433	108,433	108,433	108,433	108,433	108,433	108,433

## Non-Used and Useful Plant - Summary

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: J Guastella

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

	(1)	(2) Historical Test Year	(3) <b>Pro Forma</b>	(4) <b>Fest Yea</b> r	(5)
Line No.		Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water	<del>-</del>			
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	6,755	0	6,755	
	Sewer				
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	39,311	0	39,311	

#### 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.

ano/o	r retirements specifically identifying those		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30	, 2004 in accordance with PSC Am	endatory Order
1	12/31/95 Balance		
2 3 4 5	1996 Additions Retirements Adjustments 12/31/96 Balance		
6 7 8 9	1997 Additions Retirements Adjustments 12/31/97 Balance		
10 11 12 13	1998 Additions Retirements Adjustments 12/31/98 Balance		
14 15 16 17	1999 Additions Retirements Adjustments 12/31/99 Balance		
	2000 Additions Retirements Adjustments 12/31/00 Balance		
22 23 24 25	2001 Additions Retirements Adjustments 12/31/01 Balance	<del></del>	

### 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

	(1)	(2) Water	(3) Sewer
Line No.	Dogariotion	Year End	Year End
140.	Description	<u>Balance</u>	Balance
26	2002 Additions		
20 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
34	2004 Additions	695	10.104
35	Retirements	0	13,194 0
36	Adjustments	(10,769)	(11,045)
37	12/31/04 Balance	20,133	304,122
	2005		
38	Additions	695	13,194
39	· - · · · - · · - <del>- ·</del>	0	0
40 41	Adjustments 12/31/05 Balance	(1)	0
41		20,827	317,316
42	2006 Additions	1,319	18,090
43		(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 49	Retirements	(9,339)	(4,502)
48 49	Adjustments Allocations	0 1,509	83 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

Test Year Average balance

**Holiday Haven** 

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

#### Florida Public Service Commission

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. 1 2 3 4 5 6 7 8 9	301.1 302.1 339.1 SOURC 303.2	Account Name  IBLE PLANT Organization Franchises Other Plant & Misc. Equipment	Adjusted Balance	Non-Use	ed & Useful Balance	Amount	ma Adjust Non-Use %	ed & Useful Amount
No.  1 2 3 4 5 6 7 8 9	No. INTANG 301.1 302.1 339.1 SOURC 303.2	AIBLE PLANT Organization Franchises	Balance 0			Amount		
1 2 3 4 5 6 7 8	INTANG 301.1 302.1 339.1 SOURC 303.2	AIBLE PLANT Organization Franchises	0		Dalarice	AIIIOUIIL		
2 3 4 5 6 7 8 9	301.1 302.1 339.1 SOURC 303.2	Organization Franchises			ı		70	Amount
3 4 5 6 7 8 9	302.1 339.1 SOURC 303.2	Franchises						
4 5 6 7 8 9	339.1 SOURC 303.2		_	0.00%	0	0	0.00%	0
5 6 7 8 9	SOURC 303.2	Other Plant & Misc. Equipment	9	0.00%	0	0	0.00%	0
6 7 8 9	303.2		0	0.00%	0	0	0.00%	0
7 8 9		E OF SUPPLY & PUMPING PLANT						
8 9		Land & Land Rights	0	0.00%	0	0	0.00%	0
9	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
	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		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	TRANS	MISSION & 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
		AL PLANT						
	303.5	Land & Land Rights	0	0.00%	<b>∞</b>	0	0.00%	0
	304.5	Structures & Improvements	75	0.00%	0	0	0.00%	0
	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
	340.51	Computer Equipment	861	0.00%	0	7	0.00%	0
	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
	346.5	Communication Equipment	303	0.00%	0	0	0.00%	0
	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	TOTA	d.	19,934	_	501	(16,752)	_	0

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: 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	Dec-2006	<u>Jan</u>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1 INTANG	IBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	٥	0	0	o	٥	0	(
3 302.1	Franchises	4	5	6	7	8	9	ğ	10	11	12	13	14	15	
	Other Plant & Misc. Equipment	0	ō	0	o o	ō	ŏ	ŏ	ő	0	0	0	0	15	
	E OF SUPPLY & PUMPING PLANT				•	-	•	•	•	ŭ	v	v	U	U	
6 303,2	Land & Land Rights	0	0	٥	0	0	О	O	O	O	n	ø	a	n	
7 304.2	Structures & Improvements	0	0	0	Ó	0	ō	Õ	ő	ň	ñ	ň	ŏ	0	
	Collect. & Impound Reservoirs	0	0	0	0	0	ō	ō	ō	Õ	Ô	ő	ŏ	0	
	Lake, River & Other Intakes	0	0	0	0	0	o	0	Ď	ŏ	ň	ő	ň	n	
10 307.2	Wells & Springs	0	0	0	0	0	0	0	ō	ŏ	ņ	0	ő	0	
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	Ō	0	ŏ	ŏ	ő	ő	ŏ	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	6.16
13 310.2	Power Generation Equipment	0	0	0	0	. 0	0	0	0	0,201	0,220	0,230	0,23,	0,273	0,10
14 311.2	Pumping Equipment	0	0	0	o	0	ō	0	ă	ō	å	0	ō	o o	1
15 339.2	Other Plant & Misc. Equipment	0	0	0	o	0	ō	ō	ŏ	ŏ	ő	a	ŏ	0	
	TREATMENT PLANT						•	•	•	•	Ū	·	U	U	,
17 303.3	Land & Land Rights	O	0	0	0	0	0	0	0	o	0	0	0	n	(
18 304.3	Structures & Improvements	0	0	0	0	ō	Ô	Ô	ñ	Ö	0	0	0	0	,
19 311,3	Pumping Equipment	0	0	0	ō	o	ō	o o	ā	ñ	ñ	o o	0	0	(
20 320.3	Water Treatment Equipment	O	0	0	0	O	ō	Ö	ő	ő	ő	0	٥	0	(
21 339.3	Other Plant & Misc. Equipment	Ó	ŏ	ō	ŏ	ŏ	ŏ	ő	ő	ŏ	o o	0	0	0	,
22 TRANSM	MISSION & DISTRIBUTION PLANT				_	·=	•	-	•	·	Ū	U	U	U	C
23 303.4	Land & Land Rights	0	0	0	0	0	a	0	n	n	O	0	0	0	-
24 304.4	Structures & Improvements	0	0	0	0	ō	o o	Ô	ŏ	ñ	ő	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	ò	õ	ů	ŏ	ñ	0	ŏ	0	0	
26 330.4	Distr. Reservoirs & Standpipes	a	o	0	ō	ō	ם	ō	Õ	ő	0	0	٥	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	•	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	1,208 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
	Hydrants	0	0	Ó	Ó	Ó	0	0	0,,,0	0,021	0.00,0	0,500	7,009	7,114	0,073
31 336.4	Backflow Prevention	٥	0	0	ō	ō	ū	ŏ	ő	ō	ő	0	0	0	
	Other Plant & Misc. Equipment	o	0	0	o	0	õ	ō	ő	ŏ	ő	0	n	0	
33 GENERA					-	-	-		•	-	v	U	U	u	U
	Land & Land Rights	0	0	0	0	0	0	O	0	٥	a	n	0	0	0
35 304.5	Structures & Improvements	0	0	0	ā	O	ō	ā	ō	Ď	ű	0	0	0	0
36 340.5	Office Furniture & Equipment	0	0	0	o	a	ñ	o o	n	ā	Ô	0	0	0	
37 340.51	Computer Equipment	٥	o	0	ō	ō	ō	0	ő	ă	ő	0	0	บ	u .
	Transportation Equipment	0	Ó	0	ō	ō	ŏ	Õ	Õ	ŏ	n	0	0	-	,
39 342.5	Stores Equipment	0	ō	ō	ō	ō	Ö	ñ	ň	ŏ	0	0	0	0	
	Tools, Shop & Garage Equipment	ŏ	ŏ	ŏ	ŏ	ő	Ô	o o	n	ň	0	0	0	0	
41 344.5	Laboratory Equipment	ō	ŏ	ō	ő	Ö	ñ	ñ	0	Ö	0	0	-	0	0
	Power Operated Equipment	å	ő	Ď	ő	Õ	Ö	0	0	0	0	•	0	0	0
	Communication Equipment	276	280	285	289	294	298	303	307	312	-	0	0	0	0
	Miscellaneous Equipment	29	33	36	40	44	296 47	503 51	307 55	58	316	321	325	329	303
	Other Tangible Plant	0	0	~~	0	0	4/	91	0	- 26 0	62 0	66	69	73	51
	•		•	J	J	J	U	Ü	U	U	U	0	0	0	0
46 TOTA	L	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
											- 1 - 1	,0,000	10,002	10,700	10,999

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: Page: 3 of 3

R Griffin/J Guastella Preparer:

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	INTANG	IBLE PLANT														
2	301.1	Organization	0	0	0	٥	٥	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	Ď	0	ā	ō	Ď	0	0	0	0	0	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT	•	•	•	•	-	•	•							
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	٥	0	0	0
7	304.2	Structures & Improvements	ō	ō	ō	ō	ō	ā	ō	0	0	ō	0	0	0	٥
	305.2	Collect. & Impound Reservoirs	ō	ō	ō	ō	ō	ō	0	ō	Ó	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	ō	ō	ō	ō	Ō	Ō	o	Ó	Ó	0	0	0	0	0
10	307.2	Wells & Springs	0	ō	o	o o	o.	ū	Ò	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	ō	ō	ō	ō	ō	ō	Ö	Ö	Ö	0	0	0	0	0
	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	ō	ō	ŏ	ō	ō	ō	ō	ō	ō	ō	Ó	0	0	0
15	339.2	Other Plant & Misc. Equipment	ō	ō	ō	0	ō	ō	ō	0	ó	0	0	0	0	0
		TREATMENT PLANT	<del>-</del>	<del>-</del>	•	-	=	<del>-</del>	•	<del>-</del>						
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	ñ	õ	ō	n	ō	ŏ	Õ	Ď	ō	ō	ō	ó	0	0
	311.3	Pumping Equipment	ō	ŏ	ŏ	Ô	ŏ	ō	ō	Ö	ŏ	ŏ	ō	ō	ō	0
	320.3	Water Treatment Equipment	Ô	ō	ō	ō	ō	ō	ō	Ď	Ď	ō	ā	o	٥	0
	339.3	Other Plant & Misc. Equipment	ō	ŏ	ŏ	Ů	ŏ	õ	0	ō	ñ	Õ	ō	0	0	a
		MISSION & DISTRIBUTION PLANT	•	•	Ū	•	•	ŭ	•	•	•	_	•	-		
	303.4	Land & Land Rights	٥	٥	0	n	٥	٥	n	0	a	0	O	0	0	0
	304.4	Structures & Improvements	ō	ŏ	ŏ	Û	ŏ	ō	ū	ň	ů	ō	ō	ō	0	0
	311.4	Pumping Equipment	ŏ	ŏ	ŏ	Ö	ŏ	ŏ	ů	ŏ	Ö	Ď	ō	ñ	Ď	0
	330.4	Distr. Reservoirs & Standpipes	ő	ŏ	ő	ů	ő	ő	ő	ŏ	ŏ	0	ō	ā	ñ	0
	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
	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
	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
	335.4	Hydrants	0,200	0,012	0,007	0,407	0,555	0,000	0,0.0	0,1.40	0,02.	0,000	0,000	0	0	0
	336.4	Backflow Prevention	0	ő	ő	ŏ	ő	ő	ő	ŏ	ŏ	ā	ň	ň	ō	0
	339.4	Other Plant & Misc. Equipment	n	0	ŭ	ŏ	ŏ	ŏ	o o	ő	Ö	o o	ň	ñ	n	ō
		AL PLANT	v	•	•	v	•	•	·	•	•	•	-	·	•	
	303.5	Land & Land Rights	û	0	0	0	o	0	0	0	n	O	O	0	0	0
	304.5	Structures & Improvements	66	67	69	70	72	73	75	77	78	80	81	83	84	75
	340.5	Office Furniture & Equipment	ń	0.	0	.0	ő	,0	, ,	o	,0	0	0	o o	0	0
	340.51	Computer Equipment	358	430	509	589	670	754	841	929	1.023	1,120	1,219	1,321	1,425	861
	341.5	Transportation Equipment	330	420	0	0	0,0	, 54	0	0	1,020	1,120	1,2.0	1,521	1,7.20	0
	342.5	Stores Equipment	0	n	0	0	0	0	ñ	0	0	ő	ő	Ö	ő	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	n	0	0	0	0	o o	Ô	0	0	ŏ
	344.5	Laboratory Equipment	0	0	0	0	0	0	ů	ő	0	o o	n	ő	n	ō
	345.5	Power Operated Equipment	0	o	0	0	0	ő	0	0	0	ő	n	0	o o	ŏ
	346.5	Communication Equipment	276	280	285	289	294	298	303	307	312	316	321	325	329	303
	347.5	Miscellaneous Equipment	276	33	265 36	40	294 44	47	503 51	307 55	512 58	62	52 i	69	73	51
	348.5	Other Tangible Plant	29 0	33 0	36 0	40 0	0	•/	91	95	0	0	0	0	,3	0
40	T07	•						45.004		40.055	10.10.	40.440	10.000	10.000	20,274	19,934
46	TOT	AL	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

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

Historical 2007 & Pro Forma

#### Florida Public Service Commission

Schedule: Page:

A-10 1 of 3

Preparer:

R Griffin/J Guastella

	4	(1)		(3) al Test Yea		(5) Pro For	(6) ma <b>Ad</b> just	
ine			Adjusted	Non-Used	& Useful		Non-Use	d & Useful
<u>No.</u>	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		IBLE 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		CTION 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%	C
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%	C
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		I PUMPING PLANT			j			
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%	C
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	C
20	370.3	Receiving Wells	2,542	0.00%	0	0	0.00%	C
21	371.3	Pumping Equipment	5,665	0.00%	0	0	0.00%	C
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0 [	0	0.00%	O
23		NENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	C
25	354.4	Structures & Improvements	50	19.24%	10	0	19.24%	C
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	C
27	380.4	Treatment & Disposal Equipment	180,258	19.24%	34,682	0	19.24%	C
28	381.4	Plant Sewers	102,730	0.00%	0	0	0.00%	(
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	C
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31	RECLAI	MED 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%	C
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	C
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%	C
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	C
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	C
40	RECLAI	MED WATER DISTRIBUTION PLANT						
11	352.6	Franchises	0	0.00%	0 (	0	0.00%	0
<b>\$</b> 2	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	C
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	C
14	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	C
<b>1</b> 5	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
16	367.6	Reuse Meters & Meter Installations	0	0.00%	0	Ô	0.00%	C
17	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	C
18	375.6	Reuse Transmission & Distr. Sys.	Ō	0.00%	0	ō	0.00%	C
19	389.6	Other Plant & Misc. Equipment	0	0.00%	ō	Õ	0.00%	Ċ
50	GENERA	AL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	C
52	354.7	Structures & Improvements	67	0.00%	0	0	0.00%	C
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	C
54	390.71	Computer Equipment	764	0.00%	0	6	0.00%	C
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	C
66	392.7	Stores Equipment	0	0.00%	0	0	0.00%	C
57	393.7	Tools, Shop & Garage Equipment	Ō	0.00%	o	ō	0.00%	C
8	394.7	Laboratory Equipment	Ō	0.00%	ō	ō	0.00%	C
	395.7	Power Operated Equipment	Ō	0.00%	ō	Ŏ	0.00%	Ċ
60	396.7	Communication Equipment	260	0.00%	0	Ŏ	0.00%	C
	397.7	Miscellaneous Equipment	0	0.00%	ō	ŏ	0.00%	ō
32	398.7	Other Tangible Plant	Ö	0.00%	ŏ	ŏ	0.00%	ō
			•		*	-		•
3	TOTA		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 Page: 2 of 3

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Na.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
	BIBLE PLANT			_			•	•		•	^	•	^	٥	0
2 351.1 3 352.1	Organization Franchises	0	0 (67)	0 (CT)	0	(66)	(cc)	(66)	(CE)	0 /es)	(GE)	0 (65)	0 (64)	(64)	(66)
4 389.1	Other Plant & Misc. Equipment	(67) O	(67) O	(67) D	(66)	(66) O	(66) 0	(66) 0	(65) O	(65) 0	(65) 0	(65)	(04)	(04)	(00)
	CTION PLANT	v	U	U	U	U	v	J	Ū	Ū	·	v	•	·	•
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	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ō	ō	Ó	ō	0
8 355.2	Power Generation Equipment	ō	ō	ō	Ō	Ō	Ö	ō	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	U	U	V	U
16 SYSTE 17 353.3	M PUMPING PLANT Land & Land Rights	0	0	0	٥	0	0	0	D	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	ō	0	0	ŏ	ő	0	0	0	ő	ŏ	ŏ	ŏ
19 355.3	Power Generation Equipment	0	0	ő	ů	a	ů	ů	0	0	ă	ă	Ö	ŏ	ŏ
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	4,906	5,055	5,205	5,355	5,505	5,655	5,665
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	. 0	. 0	0
23 TREAT	MENT 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	
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	102,510	102,956	103,402	103,848	104,293	104,739 0	105,185 0	102,730
29 382.4	Outfall Sewer Lines	D	0	0	D	0	0	0	0	0	0	0	0	0	0
30 389.4	Other Plant & Misc. Equipment IMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	U	U	0	U	v	·
31 RECLA 32 353.5	Land & Land Rights	0	٥	٥	٥	٥	0	0	0	0	۵	0	0	٥	n
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	11,047	17,150	.,,2.14	0	0	0	0	.,,55.	0	.,,,, D	0	0	0
35 371.5	Pumping Equipment	ŏ	Ď	ŏ	ŏ	ŏ	ō	ő	ŏ	ŏ	ŏ	ō	ō	ō	ó
36 374.5	Reuse Distribution Reservoirs	ō	ō	ō	ō	ō	ō	ō	ō	ō	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	0	0	o	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	C	0	0	0	0	0	0	0
	IMED WATER DISTRIBUTION PLANT										_	_	_		٥
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 44 355.6	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	a
45 366.6	Reuse Services	0	0	0	ŏ	0	0	0	ŏ	0	ň	n	ő	ŏ	ŏ
46 367.6	Reuse Meters & Meter Installations	0	ŏ	0	ŏ	ŏ	ň	ő	ő	ñ	ñ	Ď	ŏ	å	ō
47 371.6	Pumping Equipment	Ď	ŏ	Ö	ŏ	ň	ŏ	ő	ő	ŏ	ŏ	Ö	ŏ	ō	ō
48 375.6	Reuse Transmission & Distr. Sys.	ŏ	ŏ	ŏ	ō	ŏ	ō	ŏ	Ď	ō	ō	ō	Ö	0	0
49 389.6	Other Plant & Misc. Equipment	ō	ō	ō	ō	ō	ō	0	0	0	o	Ō	0	0	0
	RAL PLANT	•	•	-	,	-	•	-	_	-					
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	a	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	Ō	0
54 390.71		0	0	0	o	0	0	0	0	0	0	0	0	0	0
55 391.7	Transportation Equipment	0	0	0	o	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	•
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	<b>0</b> D	0	0	0	0
59 395.7 60 396.7	Power Operated Equipment Communication Equipment	0 237	0 240	0 244	0 248	0 252	256	260	263	267	271	275	279	283	260
61 397.7	Miscellaneous Equipment	237	240	244 0	240 0	202	200	260	203	267	2/1	2,5	2/9	203	200
62 398.7	Other Tangible Plant	0	0	0	ŏ	0	ŏ	0	0	0	ŏ	0	Ö	ő	ŏ
500.7		3	•	•	•	•	ŭ	•	-						
63 TO1	TAL.	346,670	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 Holiday Haven Docket No. 080121-WS

Schedule: A-10 Page: 3 of 3

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Preparer: R Griffin/J Guastella

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.

Line   Act			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 931   Criseriation   0   0   0   0   0   0   0   0   0	No.	No.	Account Name		Jan	Feb	_Mar	Apr	May	Jun	Jul	Ала	Sep	Oct	Nov	Dec-2007	
2   23   Free Free Free Free Free Free Free Fr	1 11		IBLE PLANT											_	^		0
2001   Other Pape Alex Equipment   0   0   0   0   0   0   0   0   0	_																
8 OSAS   Land Burghts   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												• ,					
0   2012   Level & Laure Rights   0   0   0   0   0   0   0   0   0				v		·	U	v	U	v	J	•	•	•			
7   34.5   Shudunes Shippomenetes   0   0   0   0   0   0   0   0   0				0	0	0	0	0	0	0	0	0	0	0	0	0	_
200.0000000000000000000000000000000000				Ō	ō	ō	o	Ó	0	ø	0	o	•	•		_	•
10   2012   Collegion Services - Closwing   47,000   48,055   48,792   48,050   48,271   48,050   48,271   47,000   48,686   48,792   47,781   47,781   48,686   48,792   47,781   47,781   48,686   48,792   47,781   47,781   47,781   47,781   47,781   48,686   48,792   47,781   47	8 3	<b>55</b> .2	Power Generation Equipment	0	0	0	0	0	0			•	•	•	•	_	•
11 3822 Spekial Collectified Structures  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
12 3022 Services to Cutnomes:  500 691 972 583 594 500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
13   3822   Flow Measuring Including   Flow Measuring Including Devices   Flow Measuring Including   Flow Measuring Including Includ				_					-	=	_	-	•		_		616
14   385   Flow Measuring Installations																	0
18 9837 O'Reg Plant Marc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_		_	-	-	-	ō		Ō	0	0	0	0	•
17   35.3   Land & Laust Rights   0	15 3	89.2	Other Plant & Misc. Equipment	Ó	Ō	0	0	0	0	0	0	0	0	0	0	0	0
17   18   18   18   18   18   18   18	16 S	YSTE	M PUMPING PLANT											_	_	_	
18   285   STURDINGS   STURD				•	-	_	•	•	-	-	-	•	•	_		_	_
23 373 - Preventing Water Suppresser				-			_	-		•	_	-		-	•	_	-
22 371.3 Purpring Capulment				_			-	•		-	_	•	-	-			2,542
22 389.3 Other Plants Miss.: Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	5,665
23   TREATMENT AND DISPOSAL PLANT																	0
24 3834   Land S Land Hights   0   0   0   0   0   0   0   0   0				-	•	•	-	•	•								_
28 393.4 Solutiones improvements 12 10 10,313 100,758 175,985 175,985 175,985 175,985 182,938 181,857 182,895 181,857 182,895 183,857 182,895	24 3	53.4		a	0				0					-			_
28 39.54. Power Centration Equipment 172,499 173,767 175,085 176,394 177,892 178,990 180,289 181,857 182,895 184,183 186,481 186,799 189,046 180,289 278,947 180,000 1			Structures & Improvements														
28 301.4 Plant Sewers.  100.310 100,796 101.203 101,488 102,793 102,898 102,898 102,510 102,986 103,402 103,848 104,293 104,739 108,195 102,793 20.2 20.2 20.2 20.2 20.2 20.2 20.2 20.				-	-		•	•	_		•	_	-	-	-	•	_
29 82.4 Cutrial Severa Lines 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	
20   28.2 4   Other Plant & Misc. Equipment   0   0   0   0   0   0   0   0   0																	
31 RECLAIMED WATER TECATAENT PLANT 32 3935 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	-				-	-	_	-	_	•		ō	0
23   25.5   Land & Land Flights   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	v	•	·	·	J	·	•	-	•	_			
33 34.5 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 17,463 13,545 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0	0	0	0	0	0	0	0	0		-	•	_
34 355.5   Power Ganeration Equipment		54.5		16,963	17,047	17,130	17,214	17,297	17,380		17,547						
35 371.5 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34 3	55.5	Power Generation Equipment	0	0	0	a	0		-	-	-	-		-	_	•
36 37.4.5 Heuse Distriction Hassinvoris 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	-	-	•	•	•		-	-	-	•	•	_	•
33 89.1.5   Teatment & Disposal Equipment   0   0   0   0   0   0   0   0   0				•		-	•	•			-	•	_	•	-	-	-
38 389.5 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	_	_	-	-	-	_	-	-	_		-	_	ō
ABCLAIMED WATER DISTRIBUTION PLANT				•	_	•	-	-	•	•	-	•	-	ŏ	ō	ŏ	0
41 38.2.6 Franchises 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				·	·	ŭ	·	·	·	-	_	•					
42   353.6   Land A Land Hights   0   0   0   0   0   0   0   0   0				0	0	0	0	0	0	0	0	0	٥	0	0	-	•
394.6 Stuctures & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	42 3	53.6	Land & Land Rights	0	0	0	a	0	0	•	-	-	•	•	-	-	-
43 355.6 Power Generation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	-	-	-	-	•	•	_	-	•	•	•	_	_
45 386.5 House Services  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	_	-	-	_	•	-	-	•		-		_	_
46 357.5   Pumping Equipment   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	•	_	-	•	•	-	ū	-	-	•	-	•	-
## 375.6 Rouse Transmission & Distr. Sys.    0				•	•	•	•	•	•	•	ň	-	-	-	ő	-	ŏ
49 389.6 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	-	-	_	_	_	•	ŏ	ŏ	ŏ	ō	ō	o	٥
SO GENERAL PLANT  51 353.7 Land & Land Rights  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_	-	_	•		-	ŏ	ō	ō	G	0	0	۵
51 353.7 Land & Land Rights 0 0 0 0 0 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 0 0 0 0 0				0	0	Ó	0	0		•		_	•			-	_
53 390.7   Computer Equipment   318 382 452 523 595 670 746 825 908 995 1.082 1,173 1,265 764   55 391.7   Transportation Equipment   318 382 452 523 595 670 746 825 908 995 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 0 0 0 0																	
393.7 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							•	-	-				•	•	•	-	-
391.7 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										_							
56 392.7 Tools, Stop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	-	•	•	•	-	_	_	_	_	_		_	
393.7 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	_	_	•	-	-	_	-	_	ő	Ö	-	•	ō
59 395.7 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	_	_	•	•	-	•	-	-	ŏ	ŏ	ŏ	ō	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 0 0 0 0 0				_	_	_	•	_	-	ŏ	ō	0	Ö	0			•
61 397.7 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							248				263	267	271	275	279		
62 398.7 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0		-	0			-		•	-			ō
63 TOTAL 347,047 347,620 349,967 352,295 354,635 356,977 358,257 358,930 361,286 363,645 366,005 368,368 370,733 358,135			Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	63	TOT	AL	347,047	347,620	349,957	352,295	354,635	356,977	358,257	358,930	361,286	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
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-11
Page: 1 of 2
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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance_	Balance
The b	palances for this system begin June 30, 20	04 in accordance with PSC Ar	nendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance	<del></del>	
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 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

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

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

Test Year Average balance

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

#### Florida Public Service Commission

Schedule:

A-12

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				al Test Ye		Pro For	ma Adjust	
	Acc		Adjusted		ed & Useful	_	Non-Use	ed & Useful
<u>No.</u>	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER			ļ			
2 3	220	Cash CIAC:	=1		_ 1			
4		Water Treatment Equipment Meter Fees	704	0.00%	0		0.00%	0
5		Main Extension Charge	4,120	0.00%	0		0.00%	0
6		Service Installation Fees	35,976	0.00%	0		0.00%	0
7	555	Total Cash CIAC	1,018	0.00%_	0		0.00%_	0
8		Total Cash CIAC	41,818	_	0	0	_	0
9		Property CIAC:			1			
10	330	Dist Reservoirs & Standpipes	0	0.00%	0)		0.00%	0
11	331	T&D Mains	0	0.00%	ő		0.00%	ő
12	333	Services	0	0.00%	0		0.00%	ō
13	334	Meters/Meter Installation	0	0.00%	اه		0.00%	ō
14	335	Hydrants	_ 0	0.00%	اه		0.00%	Ō
15		Total Property CIAC	0	_	0	0	_	0
16							_	
17		Total Water CIAC	41,818	_	0	0	_	0
18				_				
19		SEWER						
20		Cash CIAC:						
21		Treatment & Disposal Equipment	66,747	0.00%	0 }		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23		Main Extension Charge	3,413	0.00%	0		0.00%	0
24	363	Service Installation Fees	6,300_	0.00%_	0		0.00% _	
25		Total Cash CIAC	76,460		0	0	_	o
26 27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	اه		0.000/	•
29		Collection Sewers- Force	0	0.00%	ŏÌ		0.00% 0.00%	0
30		Collection Sewers- Gravity	0	0.00%	١٥		0.00%	0
31		Services to Customers	Ö	0.00%	اة		0.00%	0
32		Lift Stations	ŏ	0.00%	اة		0.00%	0
33		Pumping Equipment	ŏ	0.00%	أة		0.00%	0
34		Reuse Services	ő	0.00%	ŏl		0.00%	Ö
35	375	Reuse Transmission & Dist Mains	ő	0.00%	اة		0.00%	ő
36		Other Plant Misc Equip	o o	0.00%	اة		0.00%	0
37		Total Property CIAC			0	0	/	
38		, ,		_			_	
39		Total Sewer CIAC	76,460		0	0		Ō

Florida Public Service Commission

Schedule: A-12 Page: 2 of 3

Preparer: R Griffin/J Guastella

Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER					•									
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	٥	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	û	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	O O	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		SEWER														
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	Đ	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	Đ	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	a	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		0	0	0	0	o	0	0	0	0	0	0	0	0	0
36	389		Ō	ō	ō	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					<del></del>											
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

Test Year Average balance

Holiday Haven

Docket Na. 080121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule:

A-12 3 of 3 Page:

R Griffin/J Guastella Preparer:

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

Line	_	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar _	Apr _	Мау	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER										•				
2		Cash CIAC:														
3			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	Q	ø	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	Ø	σ	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	σ	o	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	ס	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants		0	0	0	00	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		SEWER														
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	Ó	· o	. 0	Ó	Ó	0	0	Ó	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						<u> </u>										
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	О	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	o	0	0	o	0	o	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	o	0	0	0	ō	0	ō	ō	ō	0
31	363	Services to Customers	0	0	0	0	ō	0	ō	ō	0	0	ō	ā	ō	0
32	370	Lift Stations	0	0	ō	ō	ō	ō	ō	ō	ō	ō	ō	ō	Ď	ŏ
33	371	Pumping Equipment	0	Ö	Ó	Ō	ō	ō	o.	ō	0	ō	ō	0	0	Õ
34	366	Reuse Services	0	ó	0	Õ	Ď	Ô	Ď	ŏ	Ď	Ô	Ô	n	Ô	ō
35	375	Reuse Transmission & Dist Mains	0	ō	0	Ō	ō	ō	ŏ	ō	ō	ō	ŏ	ň	ň	ñ
36	389	Other Plant Misc Equip	0	ŏ	ō	ő	ő	0	ő	o o	0	ñ	0	0	o o	0
37		Total Property CIAC	- 0		0	- 0	<u> </u>	0	0		0	0		- 0	0	0
38						<u>_</u> _										
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/o	r retirements specifically identifying those	e amounts.	
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 36	), 2004 in accordance with PSC A	mendatory Order
1	12/31/95 Balance		
	1000		
^	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments	<u></u>	
7	12/31/97 Balance	<del></del>	<del></del>
_	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance		
	1999		
11	Additions		
12			
13	12/31/99 Balance		<del></del>
	2000		
14			
15			
16	12/31/00 Balance		
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	· · · · · · · · · · · · · · · · · · ·	
19	וביטווטו במומווטט		

## 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: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-13 continued

Supporting Schedules: A-14

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

### 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

Historical 2007 & Pro Forma

### Florida Public Service Commission

Schedule:

A-14

Page: Preparer: 1 of 3

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.

		(1)	(2) Historica	(3) al Test Ye	(4) ar <b>200</b> 7	(5) Pro For	(6) ma Adjust	(7) tments
Line			Adjusted	Non-Use	ed & Useful		Non-Us	ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER	-					
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		36	0.00%			0.00%_	
7		Total Cash	29,863		0	0		0
8		_						
9		Property			i			
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%			0.00% _	0_
15		Total Property	0		0	0		0
16				_			_	
17		Total Water	29,863	_	0	0	_	0
18				•			-	
19		SEWER						
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	51,679	-	0	0	_	0
26			***	•		7	-	
27		Property			i			
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%	ol		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	٥		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	o		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	٥		0.00%	Q
37		Total Property	0	•	0	0		0
38		, ,		-			-	
39		Total Sewer	51,679	-	0	0	-	0
						·	-	<del>-</del>

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: Page:

A-14 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 intermediate year also.

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER														
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	29,5 <u>52</u>	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			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	Ó	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				<u></u>												
19		SEWER														
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		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 <u>,540</u>	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	a	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	D	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	Đ	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 Guasteila

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

Line		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	12/01/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	_Sep	Oct	Nov	12/01/07	Balance
1		WATER			_											
2		Cash														
3		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		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		246	316	385	455	524	594	664	733	803	873	943	1,013	1,083	664
6	333		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													•			
9		Property														
10	330		0	0	O	0	0	Ö	0	0	0	0	0	0	0	0
11	331		0	0	0	O	0	0	0	0	0	0	0	0	0	0
12	333		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334		0	0	O	0	0	0	0	0	0	0	0	0	0	0
14	335		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	29,515	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																
19		SEWER														
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	49,740	49,740
22	389	Other	0	0	0	0	D	0	0	0	0	0	Ó	Ó	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				-												
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	ō	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	Ð	0	ñ
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	ō	0	ō	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	Ó	0	o	Ô
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	ō	0	ō	ő
34	366	Reuse Services	0	0	0	0	Ó	o	0	0	0	0	ō	0	ō	Ô
35	375	Reuse Transmission & Dist Mains	0	0	0	0	ō	0	ō	ō	ō	ō	ŏ	ñ	ō	Õ
36	389	Other Plant Misc Equip	ō	0	ŏ	G	ō	ō	ō	ŏ	ő	ō	Ö	ő	ŏ	0
37	•	Total Property AAC	0	0	0	0	0	0	0	0	- 0	0		0	- 0	0
38		· · · · · · · · · · · · · · · · · · ·			<u> </u>							······································				
39		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
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-15 Page: 1 of 1 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.

Year	Water Rate	Sewer Rate
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 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)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance

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.

	(1)	(2)	(3)
Line		10/01/02	2007
No.	Description  Balance Sheet Accounts	12/31/06	Average
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	(00,221)	392
6	Materials & Supplies	ō	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9	, ropayon	100,710	.01,070
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11	701112 0011112/117/100210	_,	<u> </u>
	Less:		
	Accounts Payable	2,281,410	799,218
	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	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			-
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systematically s	ems in Aqua Utilize	s FL, Inc.
24	Allocation Percentage - Water		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	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense	_	_
34	Water	0	0
35	Sewer	0	0
36	Other Decideton, Access		
37 38	Other Regulatory Assets	E E01	E 071
	Water	5,581	5,271
39 40	Sewer	4,636	4,378
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	16,428	14,375
44		10,720	17,073
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	7,104	12,917
47	Sewer (Lines 29-30+35+39+43)	22,416	25,543
	` '		

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year		` '	. ,	(-7	V-7	1-7	(-)	()	()	(1-2)	(10)	(14)	Average
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	_4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Utility Plant	85.966.260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	00.040.610	00 004 004	00 000 400	00 707 000	20 705 570			
2	Construction Work in Progress	10,726,248	6,220,061	6.049,130	7,003,882	7,735,248	8,218,675	92,842,612 7,940,645	93,231,021 8,053,771	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
3	Utility Plant Acquisition	10,720,240	0,6.20,001	0,049,100	7,000,002	1,130,240	0,216,073	7,940,043	0,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
4	oung in Law in additional														-
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							100,010,021	10011001201	101,207,132	101,777,101	102,211,002	102,000,090	102,301,437	102,900,043	100,201,939
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	·		,	. , , ,	(,	<b>(</b> ,,,	(,,,	(= 1,= 11,= 17,	(0.11.101.00)	(5.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(02,000,200)	(02,070,717)	(02,700,507)	(02,000,007)	(01,010,400)
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								•					70,111,110	, , , , , , , , , , , , , , , , , , , ,	00,010,110
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	417,116	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)		(757,300)
	Temporary Investments		5,092												392
	Materials & Supplies Unbilled Revenue	-	-				-	•	-	-	•	-	-	-	
20		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 22	Prepayments Other Current Assets	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
23	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
24	TOTAL CURRENT ASSETS	639,018	151,580	1 400 405	000 405	4 545 547	1005.550								
25	TOTAL CORNERT ASSETS	039,016	131,380	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
26	Prelim Survey & Investigation Chgs	2.695	2.695	2.695	2.695	2.605		0.005	5.000	404.000					
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	2, <del>595</del> 1,825,590	2,695 1,939,511	0.000.040	3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	2,033,013 1,719,463	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	• •	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
30	Cuid. College Debits	400,100	430,133	411,030	470,000	404,000	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
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	0.000.470	0.054.474	0.007.045	0.055.003	
32		J,007,10E	5,000,110	0,007,007	7,037,030	7,102,210	7,220,000	+,313,776	+,307,361	+,309,6/5	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1 2	Common Stock Issued Preferred 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
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 5 6	Retained Earnings Other Equity Capital	(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)		(15,450,251)
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
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
11	Accounts Payable Accts & Int. Payable-Assoc Cos	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
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 Accrued Dividends	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
	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 18	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
19 20	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
21 22	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
23	Contributions in Ald 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)		(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 27	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	39,537	34,990
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	74,359,850	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

# Holiday Haven NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	<u>NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supi	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

### 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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	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		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		83,256		83,256	A-1
10	RATE OF RETURN	-59.62%	•	-26.25%	<b>=</b>	·		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 1 of 1

Page: 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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	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	Ō	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	5 ,, = 5
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%		ŕ	:	8.08%	

### Florida Public Service Commission

Hollday 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 []

		(1)		(2) 2007	(3) 2007	(4) Supporting
Line	_			Water	Sewer	Schedules
No.	Acct	Description		TPAICI	CONTO	
1		TEST YEAR ADJUSTMENTS - 2007				
2	Α	REVENUES		(150)		E-2
3		Billed less Booked Revenue		(100)	(479)	
4		Billed less Booked Revenue TOTAL REVENUE ADJUSTMENTS	<del>-</del>	(150)	(479)	
5		TOTAL REVENUE ADJUSTINENTS	<del>-</del>	(:=-2		
6	В	OPERATIONS & MAINTENANCE				B-5, B-6
7 8	B	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	559	160	•
0	00 1// 01	Salaties & Wages - Employees	(torritalize zero) employee terminate			
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			0	0	
12	610/710	Purchased Water / Sewer Treatment	Normalize Holiday Haven Purchased Water	375	0	
13	NA /711	Sludge Removal Expense			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		Contractual Services - Accounting	Normalize 2007 Audit Fees	148	131	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	29	26	
21		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			0	0	
25		Contractual Services - Other	Normalize 2007 ACO billings	124	110	
26	641/741			0	0	
27		Rental of Equipment		0	0	
28	650/750	•		0	0	
29		Insurance - Vehicle		0	0	
30		-		0	0	
	658/758			0	0	
		Insurance - Other		0	0	
33		Advertising Expense		0	0	
		Reg, Comm. Exp Rate Case Amort.		0	0	
35				0	0	
	670/770		Namediae 2007 Intercompany allocations	(5,841)	(3,293)	
	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations  Normalize 2007 Intracompany misallocation of a/c 426	(85)	(75)	
38	675/775		to Operating Expenses	(65)	(73)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(54)	(48)	
40		Excess water loss adjustment for Puro		(7,930)		
41		Excess I&I adjustment for Purchased		(,,,===)	(764)	
42		TOTAL O&M ADJUSTMENTS		(12,560)	(3,598)	
43			-			

### Florida Public Service Commission

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

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

Line		(1)		(2)	(3)	(4)
No.	•	Description		Pro Forma	Pro Forma	Supporting
1	UTILITY	TEST YEAR ADJUSTMENTS - 2007,	continued	Water	Sewer	Schedules
2	C	DEPRECIATION NET OF AMORTIZA	TION OF CIAC (Used & Useful)			0.10 0.14
3	-	Allocation of Corporate IT	THE TOTAL (USES & OSCILL)	1,067	947	B-13, B-14
4		Allocation of Corp Structures & Improv	vements	18	16	;
5					10	- 1
6		PSC Depr Rate Correction, Depr Expr	1	_	83	i
7		PSC Depr Rate Correction, Amort CIA		447	1,576	1
8		Reduction for NU&U		(123)	(3,655)	
9		TOTAL DEPRECIATION ADJUSTME	NTS	1,409	(1,033)	1
10				11,700	(.,,000)	,
11						
12	D	AMORTIZATION				
13		To record annual amortization of regul	atory assets per order PSC-05-1242-PAA-WS	620	515	
14		-		0	0	
15		TOTAL AMORTIZATION ADJUSTME	NTS	620	515	
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 INCOM	ME ADJUSTMENTS	(3,948)	6,030	
24						
25						
26	F	INCOME TAXES				
27		Income tax impact of the adjustments t	to per book income	5,154	(3,841)	C-1
28		TOTAL INCOME TAX ADJUSTMENTS		5,154	(3,841)	
29			-	<u> </u>	1310 117	
30		TOTAL EXPENSE ADJUSTMENTS		(9,324)	(1,927)	

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

No.   Acct   Description   Description   Solution   S	Line		(1)		(2)	(3)	(4) Supporting
TUTLITY PRO FORMA ADJUSTMENTS   2   3   B   OPERATIONS & MINITENANCE   4   601/701   Salaries & Wages - Employees   4.0% Wage increase effective 4/1/08   290   475   475   476		Acct	Description		Water	Sewer _	Schedules
Section							
B		0112117	· · · · · · · · · · · · · · · · · · ·				
4 601/701 Salaries & Wages - Employees 4.0% Wage increases effective 4/1/08 594 601/701 8 601/701 8 601/701 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		В	OPERATIONS & MAINTENANCE				8-5, B-6
5 6 001/701         Market Based Increases         416         594           6 001/701         New Rates Manager & Controller         559         496           7 801/701         0 0         0         0           8 001/701         9 033/703         Salaries & Wages - Officers, Exec.         0         0           10 04/704         Employee Pensions & Benefits         170         362           11 07/10         Purchased Water / Sewer Treatment         0         0           12 NA/711         Sludge Removal Expense         170         362           13 615/715         Purchased Power         0         0           16 618/716         Fuel Inc Purchased Power         0         0           16 620/720         Materials & Supplies         0         0           16 620/720         Materials & Supplies         0         0           17 6 331/731         Contractual Services - Engineering         0         0           18 632/732         Contractual Services - Mgmt. Fees         Additional 2008 Service Co headcount         16         15           21 634/734         Contractual Services - Mgmt. Fees         Additional 2008 Service Co de neadcount         64         57           24 634/734         Service Co. 4.0% Wage increase effective 4/1/08	_	601/701		4.0% Wage increase effective 4/1/08			
6 601/701 7 601/701 8 001/701 8 001/701 8 001/701 8 001/701 8 001/701 8 001/701 8 001/701 8 001/701 9 002/703 9 002	5	601/701		Market Based Increases			
Soll/701   Soll/702   Soll/703		601/701		New Rates Manager & Controller	•		
0 03/703   Salaries & Wages - Officers, Exec.   0 0 0   0   0   0   0   0   0   0	7	601/701					
10   504/704   Employee Pensions & Benefits   Increase in Benefit costs/head in 2008   170   362	8	601/701			-	-	
1   610/710   Purchased Water / Sewer Treatment   0   0   0   0   0   0   0   0   0	9	603/703	Salaries & Wages - Officers, Exec.		-	-	
12 NA711   Sludge Removal Expense   0   0   0   1   1   1   1   1   1   1	10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008			
18   18   18   18   18   18   18   18	11	610/710	Purchased Water / Sewer Treatment		0		
18   18   17   15   16   18   17   15   18   18   18   18   18   18   18	12	NA /711	Sludge Removal Expense			-	
16 161/16   Chemicals   Chem	13	615/715	Purchased Power		_		
16 6207720   Materials & Supplies   0   0   0   0   0   0   0   0   0	14	616/716	Fuel for Purchased Power		-	-	
17   18   17   18   17   18   17   18   18	15	618/718	Chemicals		-	_	
18   532732   Contractual Services - Accounting   0   0   0   0   0   0   0   0   0	16	620/720	Materials & Supplies		-	_	
19   633/733   Contractual Services - Legal   Contractual Services - Legal   Contractual Services - Mgmt. Fees   Service Co. 4.0% Wage increase effective 4/1/03   64   57	17	631/731	Contractual Services - Engineering		-	-	
Contractual Services - Mgmt. Fees   Additional 2008 Service Co headcount   16   15	18	632/732	Contractual Services - Accounting				
Service Co. 4.0% Wage increase effective 4/1/08   64   57	19	633/733	Contractual Services - Legal		•	-	
FicA taxes on Service Co. 4.0% Wage increase   5   4	20	634/734	Contractual Services - Mgmt. Fees				
effective 4/1/08 Service Co. allocation adjustment for dual Water/Sewer customers  44 39 25 635/735 Contractual Services - Testing Contractual Services - Other Contractual Services - Testing Contractual Services - Other	21	634/734		•		-	
Water/Sewer customers   Additional 2008 Service Co employee benefits   44   39	22	634/734			5	4	
Contractual Services - Testing   Contractual Services - Other   ACO 4.0% Wage increase effective 4/1/08   27   24	23	634/734		•	(200)	(177)	
ACO 4.0% Wage increase effective 4/1/08   27   24	24	634/734		Additional 2008 Service Co employee benefits	44	39	
FICA taxes on ACO 4.0% Wage increase effective   2   2   2   4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08     4/1/08     4/1/08     4/1/08     4/1/08   4/1/08     4/1/08   4/1/08     4/1/08   4/1/08   4/1/08   4/1/08	25	635/735	Contractual Services - Testing		0	0	
4/1/08 ACO allocation adjustment for dual Water/Sewer (174) (154) customers  9 636/736 Additional 2008 ACO employee benefits 195 173  30 636/736 0 0 0  31 636/736 0 0 0  32 641/741 Rental of Building/Real Prop. New office rent 28 25  33 642/742 Rental of Equipment 0 0 0  4550/750 Transportation Expenses Adjust fuel to \$3.36/gal 211 187  Insurance - Vehicle 0 0 0  5656/756 Insurance - Workman's Comp. Insurance - Workman's Comp. Insurance - Other 0 0  665/767 Reg. Comm. Exp Rate Case Amort. Details on Schedule B-10 1,706 1,515  41 667/767 Reg. Comm. Exp Rate Case Other Bad Debt Expense 0 0 0  43 675/777 Miscellaneous Expense New town hall meeting expense (Aqua Connects) 197 175	26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	27		
Customers   Additional 2008 ACO employee benefits   195   173   175   173   175   173   175   173   175   173   175	27	636/736		<del>-</del>	2	2	
Sa6/736   Sa6/	28	636/736			(174)	(154)	
Saction	29	636/736		Additional 2008 ACO employee benefits	195	173	
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 - Wehicle       0       0       0         36       657/757       Insurance - General Liability       0       0       0         37       658/758       Insurance - Workman's Comp.       0       0       0         38       659/759       Insurance - Other       0       0       0         39       660/760       Advertising Expense       0       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       New town hall meeting expense (Aqua Connects)       197       175         44       44       —       —       —       —       —	30	636/736		• •	0	-	
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       0         42       670/770       Bad Debt Expense       New town hall meeting expense (Aqua Connects)       197       175         44       45       Insurance - General Liability       0       0       0       0	31	636/736			-	_	
Section	32	641/741	Rental of Building/Real Prop.	New office rent	28		
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       667/770       Reg. Comm. Exp Rate Case Other       0       0         42       670/770       Bad Debt Expense       New town hall meeting expense (Aqua Connects)       197       175         44       45	33	642/742	Rental of Equipment		•	-	
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	34			Adjust fuel to \$3.36/gal			
1	35	656/756	Insurance - Vehicle		•	_	
1	36	657/757	Insurance - General Liability		0	0	
Second	37	658/758	Insurance - Workman's Comp.		0	0	
40 666/766 Reg. Comm. Exp Rate Case Amort. 41 667/767 Reg. Comm. Exp Rate Case Other 42 670/770 Bad Debt Expense 43 675/775 Miscellaneous Expense 44 New town hall meeting expense (Aqua Connects) 46 New town hall meeting expense (Aqua Connects) 47 175 48 1,515 49 1,515 40 1,515 40 0 0 40 0 0 41 1,515 40 0 0 40 0 0 40 0 0 41 1,515 41 0 0 0 42 670/770 Bad Debt Expense 42 0 0 0 43 675/775 Miscellaneous Expense 44 1,515	38	659/759	Insurance - Other		0	0	
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	39	660/760	Advertising Expense		•	•	
42 670/770 Bad Debt Expense 0 0 0 43 675/775 Miscellaneous Expense New town hall meeting expense (Aqua Connects) 197 175 44 45	40	666/766	Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10	•		
43 675/775 Miscellaneous Expense New town hall meeting expense (Aqua Connects) 197 175 44 45	41	667/767	Reg. Comm. Exp Rate Case Other		-	-	
44 45	42	670/770	Bad Debt Expense		-	_	
45		675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	197	175	
40 TOTAL OWN ADJUSTMENTS	45 46		TOTAL O&M ADJUSTMENTS		3,556	3,811	

### Floride 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

Lin	e	(1)	(2)	(3)	(4)
No		Description	Water	Sewer	Supporting Schedules
1 2	UTILIT	Y PRO FORMA ADJUSTMENTS, continued			Correction
3 4 5 6 7 8 9	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Meter Replacements 6 Month Net Depr (Addns less Retirements) Allocation of new corp. PCs and Network & Telephony enhancements	262 181 0	NA 143 0	B-13, B-14
10 11 12 13		TOTAL	423	0 0 143	
14 15 16 17	D	AMORTIZATION TOTAL	0 0	0 0	
18 19 20 21 22 23 24 25	Е	TAXES OTHER THAN INCOME TAX  Payroll tax adjustment On Salary & Wage adjustments explained above Property taxes associated with 2007 plant additions, allocations, adjustments Property taxes associated with Pro Forma plant Property Tax adjustment for Non-Used & Useful plant TOTAL	55 56 482 (45) 548	83 (327) 28 33 (184)	B-15
26 27 28 29 30 31	F	INCOME TAXES Income tax impact of the adjustments to per book income TOTAL TOTAL EXPENSE ADJUSTMENTS	(2,001) (2,001) 2,526	(1,501) (1,501) 2,269	C-1
32 33	UTILITY	PROPOSED REVENUE REQUIREMENT ADJUSTMENTS	<del></del>		
34 35 36 37	Α	NET OPERATING REVENUE Required Revenue Adjustment	38,410	100,396	B-1, B-2
38 39 40	В	OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase	567	1,483	B-1, B-2
41 42 43	E		500% 1,728	4,518	
44 45 46 47 48	F	INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates	37,621 38,410 76,031	53,513 100,396 153,909	B-1, B-2
49 50 51 52		Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income Income Tax at Composite Rate of 38.	(65,984) (1,626) 8,421 575% 3,248	(105,019) (7,685) 41,205	B-1, B-2 D-1
53		Less income Tax at Present Rates	10,683	15,895 20,518	C-1
54 55		Income Tax Adjustment for Requested Revenue Increase	13,931	36,413	

### **Test Year Operating Revenues**

### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Page: Preparer:

Schedule:

1 of 1

B-4

S Szczygiel

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line		<del></del>	SEVVER	<u></u> .
No.	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
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	37,587	TOTAL SEWER SALES	53,993
20			•	
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
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	185	TOTAL OTHER SEWER REVENUES	0
28				
29	TOTAL WATER OPERATING REVENUES	37,772	TOTAL SEWER OPERATING REVENUES	53,993
			•	

# 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 1 of 5

Page: Preparer:

S Szczygiel

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	23.60%	Adjusted	Adjustments	23.60%	Pro Forma
1	601	Salaries & Wages - Employees	9,474	631	10,105		10,105	1,265	<u></u>	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	1 <i>7</i> 0		1,426
4	610	Purchased Water	32,727	375	33,102	(7,812)	25,290	0	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	0	17
7	618	Chemicals	0	0	0		0	0		0
8	620	Materials & Supplies	475	0	475	(112)	363	0	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	) o		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	a		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		·	ŕ	, , ,		•	· · · /			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
28		TOTAL WATER O & M EXPENSES	65,944	(4,630)	61,314	(7,930)	53,384	3,556	0	56,940

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

Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Schedule: B-5
Page: 2 of 5
Preparer: S Szczygiel

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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	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	2.556	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	19	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		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		Contractual Services - Testing	109	46	1	1	76	1	46	74	219	2	(12)	301	8 <b>64</b>
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		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		Reg. Comm. Exp Rate Case Amort.	0	o	0	σ	0	o	0	0	0	0	0	0	0
24		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)	٥	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		TOTAL WATER O & M EXPENSES	5,453	4,617	4,831	4,471	5,225	4,843	8,457	7,194	20,434	4,512	(9,613)	5,519	65,944

# 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

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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			2007								_	_		2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	<u>Jun</u>	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	206	120	199	184	222	243	181	777	281	504	241	51	3,210
2		Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)	0	(0)
3	604		(50)	(0)	(0)	0	(1)	(0)	(0)	(0)	(0)	(75)	(25)	(379)	(529)
4		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		Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Fuel for Purchased Power	0	0	0	0	0	22	0	0	0	0	0	0	22
7		Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Materials & Supplies	20	0	0	18	0	12	0	125	4	32	0	113	323
9		Contractual Services - Engineering	5	5	5	5	5	5	5	5	0	0	0	0	40
10		Contractual Services - Accounting	0	(0)	(0)	(90)	0	0	(0)	D	(0)	0	(0)	0	(90)
11		Contractual Services - Legal	O	0	0	0	0	0	0	0	0	0	0	0	Ò
12		Contractual Services - Mgmt. Fees	0	0	0	(0)	(0)	0	0	0	(0)	(0)	0	(0)	(0)
13		Contractual Services - Testing	109	45	0	0	75	0	45	73	206	G	o	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.	σ	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	٥
17	650	Transportation Expenses	(0)	(0)	(0)	(0)	Ō	0	0	(0)	(0)	(0)	0	(0)	(0)
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	o	ίοί
19	657	Insurance - General Liability	Ō	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	ò	o o	(0)
21	659	Insurance - Other	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	ò'
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	o o	ò	o o	0
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	0	0	0	Ó	0
25	670		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	O	0	O	0	0	o o	0	1,143
27															
28		TOTAL WATER O & M EXPENSES	3,762	2,979	3,174	2,623	3,279	2,851	6,260	5,094	4,896	1,748	3,372	3,509	43,547

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

Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Schedule: B-5 4 of 5 Page:

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & Mexpenses 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			2007											2007	Total
No.	_	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	_Dec	An <u>nual</u>
7	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	Ö	0	0
2	603		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		0	0	0	0	0	0	0	0	0	0	0	0	0
5	615		0	0	C	0	0	0	0	0	0	0	0	0	0
6	616		0	0	0	0	0	0	0	0	0	0	0	0	0
7		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		Contractual Services - Accounting	35	30	30	(18)	18	18	17	18	(11)	17	18	(130)	42
11		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		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14		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		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650		145	160	162	155	178	162	148	187	153	186	174	156	1,967
18	656		11	11	11	11	11	11	11	11	11	11	11	11	130
19	657		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	· · · · · · · · · · · · · · · · · · ·	14	14	14	14	14	14	14	14	14	14	14	14	171
22	660		0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	5	0	0	0	0	0	0	O	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	Û	0	0	0	0	0	٥	0	0	0	0
26	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27 28		TOTAL WATER O . M EVENECE	742	701	F1.4	005	050	014	700	600	050	797	834	635	9,021
20		TOTAL WATER O & M EXPENSES	/42	751	514	805	856	814	726	690	856	/9/	<b>534</b>	035	9,021

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

Florida Public Service Commission

Schedule: B-5

Page: 5 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 Allocated Intracompany 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)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	<u>Fe</u> b	Mar_	Ap <u>r</u>	May	<u>Jun</u>	Jul	Aug	Sep_	Oct	Nov _	Dec	Annual	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		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	. O	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	O.	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)	
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		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)	
18	656	Insurance - Vehicle	0	Ò	0	o o	0	o o	o o	Ò	o o	`o	(0)	O O	, , , , , , , , , , , , , , , , , , ,	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(1)	ō	1	0.01%
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	ō	0	0.00%
21	659	Insurance - Other	0	0	0	0	0	Q	a	0	0	0	(0)	Ō	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	ò	0	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	o	Ō	Ô	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									75.7		_,_		,-,,		_,. **	DV.L 170
28		TOTAL WATER O & M EXPENSES	948	887	1,143	1,043	1,090	1,178	1,471	1,410	14,683	1,968	(13,819)	1,376	13,377	100.00%
		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 Q & M

Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-6

Page: Preparer: 1 of 5 S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Excess I&I			Excess &	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
<u>No.</u>		_Account No. and Name	Per Books	Normalizations	Normalized	12.34%	Adjusted	Adjustments	12.34%	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	Słudge 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		2,444	37	2,481		2,481	(63)	ı	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	l o		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	l o		5
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	1,515		1,515
25	767	Reg. Comm. Exp Other	ō	Ô	0		Ö	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		·	_, •	(5,.10)	(,,,,,,,)		(.,-,,)			,,,,,
29		TOTAL WATER O & M EXPENSES	65,672	(2,834)	62,838	(764)	62,074	3,811	0	65,885

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

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

### Florida Public Service Commission

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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	ปนก	Jul	Aug	Sep	Oct	Nov	Dec	Annual
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	σ	0	0	0	0	0	0	Đ	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	<b>3</b> 5
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	89	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	08	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	10	9	10	116
20	757	Insurance - General Liability	38	38	38	38	38	38	38	38	39	38	37	<b>3</b> 8	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	D	D	1	1	5	1	(5)	0	5
24		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	<b>7</b> 70	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		TOTAL WATER O & M EXPENSES	3,751	5,440	5,196	6,204	6,224	4,464	5,095	9,375	17,239	3,615	(5,850)	4,919	65.672

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

### Florida Public Service Commission

B-6

Preparer: S Szczygiel

3 of 5

Schedule:

Page:

### Holiday Haven

Docket No. 080121-WS

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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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		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		Purchased Power	406	333	352	357	350	335	305	356	332	328	302	355	4,110
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Chemicals	77	228	161	154	182	200	136	121	224	156	214	156	2,008
9	720		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		Contractual Services - Accounting	(0)	(0)	(0)	(88)	0	0	(0)	0	(0)	(0)	0	(0)	(88)
12		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		Contractual Services - Testing	0	55	109	127	64	0	64	67	189	G	0	284	957
15		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		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750		0	0	0	0	(0)	0	0	(0)	0	0	0	(0)	0
19	756	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	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		Insurance - Workman's Comp.	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0
22		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		0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	- · · · - · · · · · · · ·	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		TOTAL WATER O & M EXPENSES	2,183	3,909	3,675	4,505	4,453	2,675	3,195	7,544	5,704	1,286	3,183	3,174	45,485

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

Florida Public Service Commission

Schedule: B-6 Page:

4 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 Allocated & Accrued Intercompany 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 Angual
<del>-</del> 1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0			0	D00	Allaloas
2	703		16	18	(173)	16	16	30	19	15	24	24	16	19	40
3	704		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	0.20	000	0,000
5	711	Sludge Removal Expense	٥	0	0	0	0	0	Ō	ō	ō	o o	Ô	ñ	Ô
6	715		0	0	0	0	0	0	ō	ō	0	o o	Ö	ñ	n
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	Q	o.	ñ	Ď	Ď
8	718	Chemicals	0	0	0	0	0	0	ō	Ō	ō	0	ŏ	ñ	ñ
9	720	Materials & Supplies	0	0	0	0	0	0	0	Ö	ō	ō	ō	ő	ő
10	731	Contractual Services - Engineering	0	0	0	0	Q	0	Ō	Ö	ō	Ď	ŏ	ő	Ô
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	Ö	0	0	0	0	Õ	0	0	(1.0,	n
13	734	Contractual Services - Mgmt. Fees	164	163	195	259	251	233	167	101	301	181	229	194	2,440
14		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	٥	Ō	0	0	Ó	0	0	0	0	0	0
17		Rental of Equipment	0	0	0	0	0	0	0	0	0	o	ō	ō	ō
18	750	Transportation Expenses	129	142	144	137	158	144	132	166	136	165	155	139	1.747
19		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		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		Q	a	0	0	0	0	0	0	0	0	Ö	0	Ō
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	ō	ō	ō	ō
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	Ð	Ó	0	0
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	Ŏ	Ō
28 29		TOTAL WATER O & M EXPENSES	849	860	649	909	945	900	822	793	925	890	920	743	10,205

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.

•		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Арг	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate_
1	701		337	315	408	370	387	416	505	486	4.969	674	(4,661)	469	4,674	46.83%
2	703		62	58	75	68	71	76	93	89	911	124	(855)	86	857	8.59%
3	704		(12)	(11)	(14)	(13)	(13)	(14)	(17)	(17)	(171)	(23)	160	(16)	(161)	-1.61%
4	710		0	0	0	o	o	Ìď	O	0	Ò	Ò	0	0	0	0.00%
5	711		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6		Purchased Power	5	5	6	6	6	6	8	7	77	10	(72)	7	72	0.72%
7		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8		Chemicals	0	0	0	o	0	0	0	Ō	Ö	0	0	0	0	0.00%
9		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	Ò	0	G	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		Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	4	1	(4)	0	4	0.04%
14		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	ÒÓ	Ò	` oʻ	Ò	` oʻ	· o	. oʻ	(0)	0	0	0.00%
20	757	Insurance - General Liability	0	0	0	0	0	Ö	Ō	Ō	1	0	(1)	0	1	0.01%
21	758		0	0	0	0	0	0	0	0	0	0	(0)	0	O	0.00%
22	759	Insurance - Other	٥	0	0	0	0	Ó	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		0	0	0	0	0	Ō	0	0	0	0	o	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		_							<del>-</del>		-,	·	\_,			_
29		TOTAL WATER O & M EXPENSES	719	672	872	790	827	889	1,078	1,037	10,610	1,439	(9,953)	1,002	9,981	100.00%
		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 & 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: Preparer: 1 of 1 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.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% 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	<del>9</del> 9	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	TOTAL	WATER O & M EXPENSES	36,945	53,384	16,439	44.50%
28 29		Total Customers (EOY) Consumer Price Index - U	126.0	127.5	1.5	1.19% 11.38%
30		Growth Plus Inflation				12.71%

Supporting Schedules: B-5, F-8

### Operation & Maintenance Expense Comparison - Water

### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Schedule: B-7 Supl Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

	(1)	(2)	(3)
_ine	Acct		
No.	No.	Account Name	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 & Maintenance Expense Comparison - Sewer

### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-8 1 of 1

Page: 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.

	<del>-</del>	(1)	(2)	(3)	(4)	(5)
Lina	A 4		Historical	Test Year		
Line No.		A A M	Year	Adjusted		
	No.	Account Name	2002	2007	Difference	% Difference
1 2	701	Salaries & Wages - Employees	12,137	13,567	1,430	11.78%
	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	450.000/
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	- 44 5404
8	718	Chemicals	1,989	1,760	(229)	-11.51%
9	720	Materials & Supplies	2,120	1,574	(546)	-25.74%
10 11	731	Contractual Services - Engineering	14	35	21	153.14%
12	732	Contractual Services - Accounting	49	78 050	29	60,03%
13	733 734	Contractual Services - Legal	289	258	(31)	-10.59%
14	734 735	Contractual Services - Mgmt. Fees	0	2,481 965	2,481	- DA 440/
15	735 736	Contractual Services - Testing Contractual Services - Other	1,472		(507)	-34.44% 258.57%
16	736 741		4,400 99	15,777 987	11,377 888	
17	741 742	Rental of Building/Real Prop.	9 <del>9</del> 6	76	70	896.64% 1161.92%
18	742 750	Rental of Equipment Transportation Expenses	1,496	1,405	70 (91)	-6.09%
19	756	Insurance - Vehicle	1,490	1,405	116	-0.03%
20	757	Insurance - Vehicle 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	(11)	-03,5776
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%
		massians as Expense	1,000	(,,,,,,	(=,==,,	
28	ΤΩΤΔΙ	SEWER O & M EXPENSES	38,242	62,074	23,832	62.32%
	. •	i oprioni o mili britano	<u> </u>	<u> </u>	20,002	02.02.70
29		Total Customers (EOY)	107.0	113.5	6.5	6.07%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				18.15%

Supporting Schedules: B-6, F-8

### **Operation & Maintenance Expense Comparison - Sewer**

### Florida Public Service Commissior

**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.

	(1)	(2)	(3)	
Line	Acct			
No.	No.	Account Name	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		
			CO	printed 5/16/2008 7:54 AM

### **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 S

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.

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

#### Analysis of Rate Case Expense

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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.

	(1)	(2)	(3)	(4) Total Est of	(5) Type of Service	(6) Comments	(7) Hours
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate	Firm's Charges	Rendered	Comments	1104.5
NU.	VERDOL NAME	Of Withess	rtate	Tilli 9 Orkalges	1101100100		
1	<u>Legal</u>						
2		Rutledge, Ecenia, Purnell &	300.00	275,000	Legal		917
		Hoffman		<del></del>	_		
3	Sub-Total Legal		,	275,000	•		
4 5	Consulting & Other Even	rto.					
6	Consulting & Other Expe	Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and	1,737
Ů		Through T. Trains, Of M.	30.00	100,000	- on our	analysis of booking and ratemaking issues and regulations,	
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 13	Sub-Total Consulting			709,000	-		
14	Aqua Services Employee	as Time					
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45.000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00		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	Sub-Total Aqua Employe	nes		190,000	= =		
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27		<b>5</b> , <b>5</b>			<b>-</b>		
28	FL PSC	FL PSC			Filing Fee		
29	Printer			-	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printi	ing		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Posta	age & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		•	190,000	_		
35	Total			1,364,000	-		
36	Estimate Through PAA [	] or Commission Hearing [ X ]	١		•		

a b	Amortization of Rate Case Expense:
C	
d	Prior Unamortized Rate Case Expense
e	Subtotal Prior Cases
g	Current rate Case Expense
'n	Salish rate Salis Exponse
i	Total Projected Rate Case Expense
į	A
k	Amortization Period in Years: Annual Amortization
m	THE PROPERTY OF THE PROPERTY O
n	Method of Allocation Between Systems:

(A)	(B)	(C)	(D)		(E)
	Wate	Allocated	Sewer		Allocated
Total	Allocation %	Amount	Allocation %	,	Amount
0	0.500%_	0		0.444%_	0
1,364,000	0.500%	6,822		0.444%	6,058
1,364,000	_	6,822		-	6,058
4 341,000		1,706		<u>-</u>	1,515

(Provide Calculation)

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.

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

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)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct.		_		Allocation P			Allocation		Amounts All			Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
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 Trtmnt						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 Florida Public Service Commission

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

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

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	(2 Acct		(3)	(4)	(5) Allocation Pe	(6)	(7)	(8) Allocation	(9)	(10) Amounts Alk	(11)	(12)	(13) Gross
			Description	Water	Sewer	Other						T-4-1	
<u>No.</u>	Water	Sewer	Description	water	Sewer_	Other	Total	Method	Water	Sewer	Other	Total	Amounts
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 Trimnt						0	0		Ò	-
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	Ò	) oʻ		` o´	` 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		Ō	-
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 Docket No. 080121-WS

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

Schedule: B-13 1 of 1 Page: Preparer: R Griffin

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

		(1)	(2)	(3) Histor	(4) ical Test Year	(5) 2007	(6)	(7) Pro Forma Ad	(8) Ijustments
Line		•	2007	Utility	Adjusted	Used & Use	eful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	BIBLE 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	SOURC	E OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	a
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	TRANS	MISSION & 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	GENER	AL 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

### Florida Public Service Commission

Hollday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007
Historical [X] Projected []
Explanation: Provide a schedule of test year

B-14 1 of 1 R Griffin Schedule: Page: Preparer:

		ation: Provide a schedule of test year nor	-used and use	eful depreciation	n expense by p	ri <u>mary acc</u> ou	ınt.		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line			2007	Histor Utility	Adjusted	Used & Us	enful	Pro Forma Ad	
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Depreciation Expense	U & U Expense
1		SIBLE PLANT			2		Liponio	Experies	Ехропас
2	351.1	Organization	0	0	0	100.00%	0	0	0
3	352.1	Franchises	3	0	3	100.00%	3	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5 6	353.2	CTION PLANT Land & Land Rights	0	•	•	100 00%	•	•	•
7	354.2	Structures & Improvements	0	0	0	100.00% 100.00%	0	0	0
8	355.2	Power Generation Equipment	ŏ	0	0	100.00%	ő	0	0
9	360.2	Collection Sewers - Force	89	ő	89	100.00%	89	0	0
10	361.2	Collection Sewers - Gravity	3,096	ō	3,096	78.88%	2,442	ő	ő
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	Ö	ō
12		Services to Customers	132	0	132	100.00%	132	0	0
13	364.2	Flow Measuring Devices	0	0	0	100.00%	0	0	0
14		Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16 17	353.3	M PUMPING PLANT Land & Land Rights	0	0	0	100.00%		•	•
18	354.3	Structures & Improvements	0	0	0	100.00%	0	0 0	0
19	355.3	Power Generation Equipment	Ö	0	Ö	100.00%	0	0	0
20	370.3	Receiving Wells	ő	83	83	100.00%	83	0	Ö
21	371.3	Pumping Equipment	1,776	0	1,776	100.00%	1,776	ŏ	ŏ
22	389.3	Other Plant & Misc. Equipment	0	ō	0	100.00%	0	ō	Ŏ
23	TREATI	MENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4	Structures & Improvements	75	0	75	80.76%	60	0	0
26	355.4	Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4	Treatment & Disposal Equipment	15,579	0	15,579	80.76%	12,582	0	0
28 29	381.4 382.4	Plant Sewers Outfall Sewer Lines	5,345	0	5,345	100.00%	5,345	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%	0	0	0
31		MED WATER TREATMENT PLANT	v	U	•	100.0076	v	U	U
	353.5	Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5	Structures & Improvements	1,001	ō	1,001	100.00%	1,001	Ö	ŏ
34	355.5	Power Generation Equipment	0	0	0	100.00%	. 0	0	0
35	371.5	Pumping Equipment	0	0	0	100.00%	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	Q	0
39 40	389.5	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	0	0	0	100.00%	0	0	0
41	352.6	Franchises	0	0	0	100.00%	0	0	0
42	353.6	Land & Land Rights	ő	Ö	0	100.00%	0	0	Ö
43	354.6	Structures & Improvements	ŏ	Ď	ŏ	100.00%	ő	Ö	ŏ
44	355.6	Power Generation Equipment	0	0	ō	100.00%	Ō	ō	Ō
45	366.6	Reuse Services	0	0	0	100.00%	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6	Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49 50	389.6 GENER	Other Plant & Misc. Equipment AL PLANT	0	0	0	100.00%	0	0	0
50 51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52		Structures & Improvements	0	16	16	100.00%	16	0	0
53	390.7	Office Furniture & Equipment	ŏ	0	ő	100.00%	0	Ö	0
54	390.71	Computer Equipment	Ō	947	947	100.00%	947	143	143
55	391.7	Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7	Stores Equipment	0	o	0	100.00%	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
58	394.7	Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7	Power Operated Equipment	0	0	0	100.00%	0	0	0
60 61	396.7 397.7	Communication Equipment Miscellaneous Equipment	46 D	0	46 0	100.00% 100.00%	46 0	0	0
62	398.7	Other Tangible Plant	0	0	0	100.00%	0	0	0
63	555.7	TOTAL DEPRECIATION EXPENSE	27,141	1,047	28,188	199.0076	24,522	143	143
64		Composite U&U Rate				87.00%			
65		(LESS) AMORTIZATION OF CIAC	(1,655)	1,576	(80)		(69)	0	0
66		NET DEPRECIATION EXPENSE	25,486	2,622	28,108		24,453	143	143
		<del>-</del>				_			

### **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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Regulatory	Povroll	RE & Personal		
No.	Description	Assessment Fees (RAFs)	Payroll	Property Tax	O45	<b>T</b>
,,,,,	Description	4.50%	Taxes 8.23%	on U&U 1.46%	Other	Total
Wate	er	4.0070	0.2078	1.4076		
1	Test Year Per Books	1,700	(260)	5,388		6,828
2		•	(,	_,		0,020
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)		(0,030)
7	Total Test Year Adjustments	(7)	981	(4,922)	0	(3,948)
8	Adjusted Test Year	1,693	721	466	0	2,880
9					<del></del>	
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
Sewe				<del></del>		
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 33	2007 Plant in Service Additions			(327)		(327)
34	Pro Forma Plant in Service Additions			28		28
35	Non-U&U Adjustment @ 10.95% Total Pro Forma Adjustments			33		33
36	Adjusted Pro Forma	0 100	83	(266)	0	(184)
37	Adjusted F10 Forma	2,408	1,536	4,079	0	8,023
38	RAFs Assoc, with Revenue Increase	á E40				4 = 4 =
39	TIMES ASSOC, WILLI DEVENUE INCIGASE	4,518				4,518
40	Total Pro Forma	6,926	1,536	4,079	0	12,540
	<u> </u>	0,020	1,000	4,073		12,040

Recap Schedules: B-1, B-2

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

# FPSC-COMMISSION CLERK

DOCUMENT NUMBER-DATE

# Holiday Haven TAX SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

# 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		Year End	Utility	Year End	Pro Forma		Supporting
No.		Per Books	<u>Adjustments</u>	Adjusted	<u>Adjustments</u>	Pro Forma	Schedules
Wate	er					<u> </u>	
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	Ò	C-7
4	ITC Amortization	0	0	0	l o	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(13,836)	5,154	(8,682)	(2,001)	(10,683)	
Sew	er						
7	Current Tax Expense	(15,176)	(1,342)	(16,518)	(1,501)	(18,019)	C-2
8	Deferred Income Tax Expense	Ò	(2,500)	(2,500)	l í oí	(2,500)	C-5
9	ITC Realized This Year	0	` oʻ	` 0	l 0	) o	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	Total Income Tax Expense	(15,176)	(3,841)	(19,017)	(1,501)	(20,518)	

Recap Scheds: B-1, B-2

#### State and Federal Income Tax Calculation - Current

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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.

#### Florida Public Service Commission

Schedule:

C-2 1 of 1

Page: Preparer: W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1 2 3	Taxable Operating Income before Interest Less: Interest Charges	(35,869) 0	14,329 (966)	(21,540) (966)		(26,067) (1,626)	(39,342) O	` :_`(	(41,735) (7,565)	, , ,	(45,505) (7,685)	
4 5	Taxable Income	(35,869)	13,362	(22,507)	(5,186)	(27,693)	(39,342)	(9,958)	(49,300)	(3,891)	(53,191)	<u> </u>
6 7 8	Schedule M Adjustments Permanent Differences Timing Differences		0 (770)	0 (770)	0	0 (770)		0 (6,480)	0 (6,480)	0	0 (6,480)	
9	Total Schedule M Adjustments	0	(770)	(770)	0	(770)	0	(-, -, -, -, -, -, -, -, -, -, -, -, -, -	(6,480)		(6,480)	_
11 12 13		(35,869) 5.5%	·	(21,737) 5.5%		(26,923) 5.5%	(39,342) 5.5%	,	(42,820) 5.5%		(46,711) 5.5%	
14 15	State Income Taxes	(1,973)		(1,196)	1	(1,481)	(2,164)		(2,355)		(2,569)	
16 17	· · · · · · · · · · · · · · · · · · ·	(33,896)	•	(20,541)	``	(25,442)	(37,178)		(40,465)	1	(44,142)	
18 19 20	• •	35.0% (11,864)		35.0% (7,190)		35.0% (8,905)	35.0% (13,012)		35.0% (14,163)	1	35.0% (15,450)	
21 22		0		0	0	0	0		0	0	0	_
23 24		(11,864)	4,674	(7,190)	(1,715)	(8,905)	(13,012)	) (1,150)	(14,163)	(1,287)	(15,450)	<u>)</u>
25 26 27 28	Current State income Tax Current Federal Income Tax	(1,973) (11,864)		(1,196) (7,190)		(1,481) (8,905)	(2,164 <sub>)</sub> (13,012		(2,355) (14,163)		(2,569) (15,450)	•
29	Total Current Income Tax Expense (To C-1)	(13,836)	5,451	(8,385)	(2,001)	(10,386)	(15,176	(1,342)	(16,518)	(1,501)	(18,019)	Σ

# 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.

	(1)	(2)	(3) <b>Water</b>	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	O	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: AFUDG	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	966	966	<del>-</del>	0	7,565	7,565	<b>-</b>

DNL	Y 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 Onl Weighte Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total	· · · · · · · · · · · · · · · · · · ·									
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Li 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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	•	2007 Adjusted	Pro Forma Adjustments		Supporting Schedules
110.	Description	nojustcu	Adjustificities	Adjusted		Aujusteu	Aujustinients	Aujusteu	Scriedules
1	Interest on Long-Term Debt	899	659	1,559	Note*	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	Note*	0	(0)	0	Note*
4	Other Interest Expense	67	`o´	67		60	ó	60	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	Ō	Ō	C-7
7	Total Used For Tax Calculation	966	659	1,626	•	7,565	120	7,685	•

DNL	Y for Option 2 Companies (see So	:h. C-7	")	Water				Sewer			
	Balances From Sch. D-1 Arr	nount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total									-	
13	ITC (from D-1, Line 7) Weighted Debt Cost (From Line	40)									
14 15	Interest Adjustment (To Line 6)	12)					-		<u>-</u>		

\* Note: Calculations for utility adjusted interest:

rioto: eartaiditorio for alliny dajabled 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	_	1,559	7,626

### 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.

		(1)	(2)
Line	:		
No.		Description	Amount
WAT			<del></del>
1			
2	None		
3			
4	Total		0
SEW	/ER		
5			
6	None		
7			
8	Total		0

### **Deferred Income Tax Expense**

### Florida Public Service Commission

Holiday Haven Docket No. 080121-W\$

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5 Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line								Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
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 5	Book Depreciation & Amortization	869	1,532	2,401	25,486	2,622	28,108	B-13,14
6 7	Depreciation Difference	0	(700)	(700)	0	(5,893)	(5,893)	
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(70)	(70)	0	(586)	(586)	
10	Ali Other	0	0	O	0	0	0	
11	Total Timina Difference (To C.O.)		(770)	//				
12	Total Timing Differences (To C-2)	0	(770)	(770)		(6,480)	(6,480)	
13	O # D.							
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
15 16	State Deferred Taxes	0	(42)	(42)	0	(356)	(356)	
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 21	Federal Deferred Taxes	0	(255)	(255)	0	(2,143)	(2,143)	
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.

	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line		Defe	erred Tax Liabili	ty		<del>-</del>		Net Defe	erred Income	e Taxes
No.	Year •	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R			·-						
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
SEWE	R									
6	2003	0	10,791	10,791				0	10,791	10,791
7	2004	43	0	43				43	Ó	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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6 Page: 2 of 3

Preparer: W

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.

	(1)	(2)	(3)	(4)
		Acc	count No. 2830	6
		Deferre	ed State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
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
			. ,	
SEWE	R			
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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page: Preparer: 3 of 3 W Jerdon

Toparor: TV dordon

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

	(1)	(2)	(3)	(4)				
		Ac	count No. 2830	5				
		Deferred Federal Tax Liability						
			Current					
Line		Beginning	Year	Ending				
<u>No.</u>	Year	Balance	Change	Balance				
WATE	R							
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				
SEWE	R							
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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 1 of 4

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)	(8)	(9)	(10)	(11)	(12)	(13)
	• •				3% ITC						4% ITC		
		•	Amount	Realized	Amor	tization			Amount	Realized	<u>Amor</u>	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

**Investment Tax Credits - Analysis** 

Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 2 of 4
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)	(8)	(9)	(10)	(11)	(12)	(13)
				8% ITC						10% ITC		
			Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

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

Schedule: C-7
Page: 3 of 4
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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
Preparer: W Jerdon

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

NONE

#### **Parent's Debt Information**

# Florida Public Service Commission

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

Schedule: C-8 Page: 1 of 1

Preparer: S Anzaldo

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

1:	(1)	(2)	(3) % of	(4) Cost	(5) Weighted	(6) Supporting
Line	Description	Average	% of	Rate	Cost	Schedules
No.	Description	Amount	Total	nate	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
	•					
7	Total _	0			0	_
			<u> </u>			
	Parent Debt Adjustment Calculation					
	-					_
8	Weighted Cost of Parent's Debt (Line 1 & 2	, col. 5)	0			From
9	Effective consolidated tax rate					B-1
10	Parent's Tax Deduction on Debt Interest		0			
	Water					5.4
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			A 47
	(to C-1) Allocation to subsidiary at		0			A-17
	Sewer					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1)		0			
	(to C-1) Allocation to subsidiary at		0			<b>A</b> -17

#### Note

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

# **Income Tax Returns**

### Florida Public Service Commission

Holiday HavenSchedule:C-9Docket No. 080121-WSPage:1 of 1Historical Test Year Ending December 31, 2007Preparer: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.

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

# **Miscellaneous Tax Information**

# Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: C-10 Page: 1 of 1 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

# FPSC-CONMISSION CLERIF

DOCUMENT NUMBER-DATE

# Holiday Haven CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>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

# 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)
		Reconciled			Weighted		
Line		To 2007		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	48,977	100.00%		8.07%	3,951	
SEW	/ER						
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	401,973	100.00%	_	8.08%	32,477	-

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 Anzaido

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		, ,
Line	1	To Pro Forma		Cost	Cost		Supporting
<u>No.</u>		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER TERMINATION TO THE TERMINATION THE TERMINATION TO THE TERMINATION	· · · · · · · · · · · · · · · · · · ·					
1	Long-Term Debt	30,543	36.69%	5.10%	1.87%	1,559	D-2
2	Short-Term Debt	Q	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	83,256	100.00%	-	8.17%	6,799	
SEW	/ER						
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	408,231	100.00%		8.08%	32,997	

### Reconciliation of Capital Structure to Requested Rate Base

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-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		Balance	Balance	13 Mo	Reconciliation Adjustments	Reconciled To 2007	Reconciled To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Averaget	Pro rata *	Rate Base	Rate Base	Schedules
Wate								
1	Long-Term Debt	16,672	21,128	17,621		17,621	30,543	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	27,559	34,925	29,128		29,128	50,486	
5	Customer Deposits	1,077	1,190	1,121		1,121	1,121	D-7
6	Accumulated Deferred Income Taxes	1,256	958	1,107		1,107	1,107	C-6
7	Total	46,564	58,201	48,977	0	48,977	83,256	A-1
Sew	er		•					
8	Long-Term Debt	164,161	158,201	147,076		147,076	149,435	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	271,351	261,500	243,111		243,111	247,010	
12	Customer Deposits	956	1,057	995		995	995	D-7
13	Accumulated Deferred Income Taxes	12,041	9,540	10,791		10,791	10,791	C-6
14	Total	448,509	430,297	401,973	0	401,973	408,231	A-2

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

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

<sup>\*</sup> List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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.

# Florida Public Service Commission

Schedule:

D-3 1 of 1

Page: Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(0)	44.5			
Line No.	Description, Coupon Rate Years of Life	keus Data	Call Provis. Special	Principal Amt Sold	Principal Amount	(Discount) or Premium on	(Discount) or Premium Assoc.	Issuing Exp. Associated	(9) Issuing Exp. Associated	(10) Net Proceed	(11) Rate (Contract		(13) Effective
1	TOUR OF ENO		Professions		Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Rate on Face Value)	On Face Value (11)x(5)	Cost Rate (12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

# Cost of Short-Term Debt

# Florida Public Service Commission

Holiday Haven Docket No. 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.

		(1)	(2)	(3)	(4) Effective	(5)
		Total	و ملائد و ملائد و	Augrage Amt	Cost	Cupporting
Line		Interest	Maturity	Average Amt		Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2 3	There is no Short Term De	ebt for this subsidie	ary nor its	parent		
4						
5						
6						
7			,			_
8	Total	0	_		0.00%	<u></u>

Cost of Long-Term Debt

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] 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.

#### Florida Public Service Commission

Schedule:

D-5

Page: Preparer: 1 of 2 S Anzaldo

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

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 Schedule: D-5 Page: 2 of 2

Historical Test Year Ending December 31, 2007

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.

(1)		(2)	)	(3)	(4)	(5)	(6)	(7)	(8) Annual Amort.	(9) Annual Amort.	(10)	(11)	(12) Effective
Line				Principal Amt. Sold (Face	Principal Amount	Amount Outstanding Within	Unamortized Disc.(Premium) Associated	Unamortized Issuing Exp. Associated	of Discount (Prem) on	of Issuing Exp. on Principal	Interest Cost (Coupon	Total Interest Cost	Cost Rate (11)/
No. Description, Years of Life, Co.	ipon Rate	Issue Date	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7))
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-		<del></del>	•		1,230,060	1,230,060	6.00%
2							<del></del>				•		
3													
4 <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 2007 12 Month Total				,,	26,136,124	-					1,333,702	1,333,702	5.10%
19											**		
20 13 Month Average (from A-19)	)				22,517,338	•							

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

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

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

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

Cost of Variable Rate Long-Term Debt

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

Utility [X] or Parent []

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

#### Florida Public Service Commission

Schedule:

D-6

Page: Preparer: 1 of 2 S Anzaldo

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

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

Historical Test Year Ending December 31, 2007

Utility[] or Parent[X]

1

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

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

The parent does not have any Variable Rate Long term debt

# **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

Preparer:

1 of 1 S Anzaldo

Utility [X] or Parent[]

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,921	112	0	2 022
2	Jan-07	2,033	0	0	2,033 2,033
3	Feb-07	2,033	0	0	2,033
4	Mar-07	2,033	46	0	2,033
5	Apr-07	2,079	0	0	2,079
6	May-07	2,079	Ö	0	2,079
7	Jun-07	2,079	Ö	Ö	2,079
8	Jul-07	2,079	Ö	Ö	2,079
9	Aug-07	2,079	112	Ö	2,191
10	Sep-07	2,191	0	Ö	2,191
11	Oct-07	2,191	Ő	Ō	2,191
12	Nov-07	2,191	Ô	Ō	2,191
13	Dec-07	2,191	56	Ö	2,247
14	Average	,		· -	2,116
15	•			_	
16		Wate	er Allocated at	53%	1,121
17					
18		Sewe	er Allocated at	47%	995

FPSC-COMMISSION CLERK

### 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

	anation: Provide a schedule o	(2)	(3)	(4)	(5)	(6)	(7)
		•	ν-,	Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	_ Rates
1	Residential				1.2.00	110,00	Tales
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	
7	3"	166.05	219.26	166.05	248.89	202.95	175.39
8	<b>4</b> "	259.46	342.59	259.46	388.90	317.12	350.79
9	6"	518.93	685.20	518.93	777.82		548.10
10	8"	830.30	1,096.33	830.30	1,244.52	634.25	1,096.21
11	10"	1,193.54	1,575.95	1,193.54		1,014.81	1,753.93
12	Gallonage	1,130.04	1,575.95	1,195.54	1,788.98	1,458.77	2,521.28
13	Block 1, 0-5,000	4.60	6 10	4.00	0.00	5.05	
14	Block 2, 5,000-10,000	4.62	6.10	4.62	6.92	5.65	3.80
15		4.62	6.10	4.62	6.92	5.65	4.76
16	Block 3, >10,000	4.62	6.10	4.62	6.92	5.65	4.76
17	Commencial						
	Commercial	40.00					
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 29	Gallonage charge	4.62	6.10	4.62	6.92	5.65	3.80
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	10.38	10.70	10.70	15.50	10.60	21.00
34	3/4"		13.70	10.38	15.56	12.69	21.92
35	1"	15.56	20.54	15.56	23.32	19.02	32.89
		25.94	34.26	25.94	38.88	31.70	54.81
	1-1/2"	51.89	68.51	51.89	77.78	63.42	109.62
37		83.04	109.65	83.04	124.47	101.49	175.39
	3"	166.05	219.26	166.05	248.89	202,95	350.79
39		259.46	342.59	259.46	388.90	317.12	548.10
	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
	10"	1,193.54	1,575.95	1,193.54	1,788.98	1,458.77	2,521.28
43	Gallonage charge	4,62	6.10	4.62	6.92	5.65	3.80
44	Elia Bu Assal						
	Fire Protection				4		
	2"	6.93	9.15	6.93	10.39	8.47	14.62
	3"	13.83	18.27	13.83	20.73	16.90	29.23
-	4"	21.63	28,56	21.63	32.42	26.44	45.68
	6"	43.23	57.09	43.23	64.80	52.84	91.35
	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: Preparer: 1 of 1

T Rendell

Class/Meter Size	Expla	anation: Provide a schedule of prese	nt rates and	d proposed ra	ites.			
No.   Class/Meter Size   Test Year   Test Year   Period 2   No.   Period 3   Period 2   No.   Period 3   Per			(2)		(4)	(5)	(6)	(7)
No.   Class/Meter Size   Period 1   Period 2   to Filing   Rates   R		· •						
Residential All Meter Sizes  16.43 23.20 16.43 33.53 24.19 45.26  All Meter Sizes  16.43 23.20 16.43 33.53 24.19 45.26  6 6 7 7 8 8 9 9 10 10 11 2 Gallonage cap (galions) 6,000 6,0	Line							
All Meter Sizes 16.43 23.20 16.43 33.53 24.19 45.26  All Meter Sizes 16.43 23.20 16.43 33.53 24.19 45.26  All Meter Sizes 16.43 23.20 16.43 33.53 24.19 45.26  Ballonage Cap (gallons) 6,000 6,0	No.		Period 1	Period 2	to Filing	Rates	Hates	Hates
All Micro Steel St					40.40	00.50	24.10	45.26
5		All Meter Sizes	16,43	23.20	16.43	33.53	24.19	45.20
5					-			
6					-			
8 9 10 11 12 Gallonage cap (gallons) 6,000					-			
9 9 10					_			
9					_			
10					_			
11					-			
12 Gallonage cap (gallons) 6,000 6,000 6,000 6,000 6,000 6,000 6,000 13 Gallonage Charge, Capped Usage 8.79 12.41 8.79 17.94 12.94 8.73 14 15 16 Commercial 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 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 2,680.23 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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 28  Multi-Family 35 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 31 1-1/2" 82.09 115.94 82.09 167.52 120.88 226.29 32 1" 41.05 57.98 41.05 83.77 60.45 113.14 32 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 57.91 410.45 83.77 60.45 113.14 37 6" 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 57.91 410.45 83.75 60.45 113.14 37 6" 82.09 115.94 82.09 167.52 120.88 226.29 38 8" 1,313.44 185.50 131.34 268.02 193.40 362.06 38 8" 13.13.44 185.50 131.34 268.02 193.40 362.06 39 10" 1,888.07 2,666.69 1,888.07 3,852.96 2,780.20 5,204.65 40 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 701.21					-			
13   Gallonage Charge, Capped Usage   8.79   12.41   8.79   17.94   12.94   8.73   14   15   15   16   15   16   16   17.94   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   12"   131.34   185.50   131.34   268.02   193.40   362.06   23 "   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   1,155.08   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   6allonage charge   10.53   14.88   10.53   21.49   15.51   10.48   28   28   28   28   29   24   2"   410.55   57.98   41.05   57.98   41.05   57.98   41.05   33.77   60.45   113.14   33   1-1/2"   82.09   115.94   82.09   167.52   120.88   226.29   32.19   12.51   10.48   28   28   29   24   2"   24.61   34.76   24.61   50.22   36.24   67.89   31.34   268.02   193.40   362.06   33.4"   24.61   34.76   24.61   50.22   36.24   67.89   31.34   268.02   193.40   362.06   33.4"   24.61   34.76   24.61   50.22   36.24   67.89   31.34   268.02   193.40   362.06   33.4"   33.53   24.19   45.26   33.4"   33.53   24.19   45.26   33.4"   33.53   24.19   45.26   33.4"   33.53   24.19   45.26   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.4"   33.53   24.19   362.06   33.53   3		Gallonage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
14   15   16   16   16   17   16   18   18   18   18   18   18   18				•	-	•		8.73
16   Commercial		3 3 3						
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       2,860.32       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       Gallonage charge       10.53       14.85       10.53       3	15							
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       2,580.32       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       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         29       Muttl-Family       1       4.61       34.76       24.61	16	Commercial						
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       1,313.45       1,675.18       1,208.77       2,262.89         26       10"       1,888.07       2,666.69       1,888.07       3,852.96       2,780.20       5,204.65         27       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         29       Multt-Family       30.53       24.19       45.26       31.34       14.88       10.53       33.53       24.19       45.26         31       3/4"								
20								
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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 28  Multi-Family 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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head								
22 3"								
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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 28 29 Multi-Family 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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head								
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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 28  MultI-Family 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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 40 Cmrl. Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head								
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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 28  29 Multi-Family 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 1,675.16 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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 44 Cmrl. Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head								
26       10"       1,888.07       2,666.69       1,888.07       3,852.96       2,780.20       5,204.65         27       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         28       Multi-Family         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								
27     Gallonage charge     10.53     14.88     10.53     21.49     15.51     10.48       28       29     Multi-Family       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     Gallonage charge     10.53								
28 29 Multi-Family 30 5/8" X 3/4"					*			
Multi-Family         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       Gallonage charge       10.53		ogo ogo		, ,,,				
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 Gallonage charge  10.53 14.88 10.53 21.49 15.51 10.48 41  42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 44 Cmrl. Wastewater Only 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head		Multi-Family						
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       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       Flat Rate         42       Flat Rate       55.9		<del>_</del>	16.43	23.20	16.43	33.53	24,19	45.26
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       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       42       Flat Rate       43       Resid"I Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       701.21         45       Reuse per Sprinkler Head       -       -       -       -       -       -       -       -       -	31	3/4"	24.61	34.76	24.61	50.22	36.24	67.89
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       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       42       Flat Rate       43       Resid"I Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44       Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45       Reuse per Sprinkler Head       -       -       -       -       -       -       -       - <t< td=""><td>32</td><td>1"</td><td>41.05</td><td>57.98</td><td>41.05</td><td>83.77</td><td>60.45</td><td>113.14</td></t<>	32	1"	41.05	57.98	41.05	83.77	60.45	113.14
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 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 44 Cmrl. Wastewater Only 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head					82.09	167.52	120.88	
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       Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       42       Flat Rate         43       Resid"I Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44       Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45       Reuse per Sprinkler Head       -	-							
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 Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       42 Flat Rate       43 Resid"l Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44 Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45 Reuse per Sprinkler Head       -								
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 Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41       42       Flat Rate         43 Resid'l Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44 Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45 Reuse per Sprinkler Head       -								
39 10" 1,888.07 2,666.69 1,888.07 3,852.96 2,780.20 5,204.65 40 Gallonage charge 10.53 14.88 10.53 21.49 15.51 10.48 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 44 Cmrl. Wastewater Only 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head								
40 Gallonage charge       10.53       14.88       10.53       21.49       15.51       10.48         41         42 Flat Rate         43 Resid'l Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44 Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45 Reuse per Sprinkler Head       -       -       -       -       -       -				=				
41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 39.58 55.90 39.58 80.77 58.28 112.65 44 Cmrl. Wastewater Only 39.58 55.90 39.58 80.77 58.28 701.21 45 Reuse per Sprinkler Head						•		·
42       Flat Rate         43       Resid'l Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44       Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45       Reuse per Sprinkler Head       -       -       -       -       -       -		adianago onergo	, 0,00	1-7.50	, 5.55	21.73	10.51	70.70
43 Resid'l Wastewater Only (RWO)       39.58       55.90       39.58       80.77       58.28       112.65         44 Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45 Reuse per Sprinkler Head       -       -       -       -       -       -       -		Flat Rate						
44 Cmrl. Wastewater Only       39.58       55.90       39.58       80.77       58.28       701.21         45 Reuse per Sprinkler Head       -			39.58	55.90	39.58	80.77	58.28	112.65
46 Reuse Flat Rate	45		-	-	-	-	-	-
	46	Reuse Flat Rate	-	-	-	-	-	-

#### Revenue Schedule at Present and Proposed Rates

### Florida Public Service Commission

Holiday Haven

Water [X] or Sewer []

Schedule: E-2w Docket No. 080121-WS Page: 1 of 4 Historical Test Year Ending December 31, 2007 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	(1)	(2)	(3)	(4) Effety Toot	(5)	(6)	(7)	(8)	(9)
No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Vear Rate	Test Year Revenue	Rate Prior to Filing	Repressed Gallons	Proposed Rate	
1	Residential	Dillo	1,000 gas.	1001 (10210	TREVENIUE	torning	Galions	nate	Proposed
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	O
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	-	Q	166.05	NA	350.79	0
8	4"	0	0		0	259.46	NA	548.10	0
9	Gallonage		_						
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	4.000	494	4.62 _	2,282	4.62	478	4.76	2,275
13	Total Residential	1,392	4,697		36,150		4,658		49,324
14 15	Average Bill				25.97				35.43
16	Commercial								
17	5/8" X 3/4"	12	175	10.00	405	40.00			
18	3/4"	0	175	10.38	125	10.38	NA	21.92	263
19	1"		0	-	0	15.56	NA	32.89	0
20	1-1/2"	12	9	25.94	311	25.94	NA	54.81	658
20 21	1-1/2 2"	0	0	•	0	51.89	NA	109.62	0
22	3"		0	-	0	83.04	NA	175.39	0
23	4"	0	0	-	0	166.05	NA	350.79	0
24	8"	0	0	-	0	259.46	NA	548.10	0
25	Gallonage	0	0	4.60	0	830.30	<u>NA</u>	1,753.93	0
26	Gallonage		184	4.62	851	4.62	184	3.80	700
20 27									
28	Total Commercia!	04	404	_	- 1000	· _			
29		24	184	_	1,286	_	184		1,620
30	Average Bill				53.60				67.51
	Must Comite								
	Multi-Family 5/8" X 3/4"	^							
	3/4"	0	0	-	0	10.38	NA	21.92	0
	3/4 1"	0	0	-	0	15.56	NA	32.89	0
	1-1/2"	0	0	•	0	25.94	NA	54.81	0
	2"	0	0	-	0	51.89	NA	109.62	0
	2 3"	0	0	-	0	83.04	NA	175.39	0
	4"	0	0	-	0	166.05	NA	350.79	0
39	**		0		0	259.46	<u>NA</u>	548.10	0
	Gallonage		0		•	4.00			
41	Calloriage		U	-	0	4.62	0	3.80	0
42									
	Total Multi- Family	0	0	-		_			
	Average Bill			_	0	_	0	-	0
45	Average biii				-				•
	Fire Protection								
	2"	0	NΔ		^	6.00	NIA	40.00	_
	2 3"	0	NA NA	-	0	6.93	NA NA	12.01	0
	4 <b>"</b>	0	NA NA	-	0	13.83	NA	24.02	0
	4 6"	0	NA NA	-	0	21.63	NA	37.53	0
	8"	0	NA NA	-	0 0	43.23	NA NA	75.06	0
	10"	Ö	NA NA	-	0	69.20	NA	120.09	0
53		U	1 10 1	-	J	99.47	NA	172.63	0
<del>~</del>									
55									
	Total Fire Protection -	0	NA NA	_	0	-	NA NA	-	
	Average Bill			_		_	INA	-	0
8	· • · · · · · · · · · · · · · · · · · ·				-				-
9	Subtotal			_	37,436			-	50.045
	Unbilled Revenues			_	31,430			-	50,945
	Guaranteed Revenues				-				-
	Misc. Service Charge				185				- E70
33	Total Revenue				37,621			-	570 51 515
	Booked Revenue			_				-	51,515
	Difference			-	37,772				
اند	JIII GI ICIUCE				(150)	-0.4%			

# Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

Schedule:

Holiday Haven

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.

2 of 4 Docket No. 080121-WS Page: Preparer: G Prettyman Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)

	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 1	Period 1
_No_	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	469	1,737	10.38	4,868
2 3	5/8" X 3/4" 3/4"	409	1,737	15.56	4,000
4	3/4 1"	0	ŏ	25.94	Ö
5	1-1/2"	ő	ő	51.89	ŏ
6	2"	ő	ŏ	83.04	ō
7	3"	ŏ	ŏ	166.05	Ō
8	4"	ŏ	ō	259.46	Ō
9	Gallonage	·			
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	Commercial				
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. <b>8</b> 9	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	Gallonage		73	4.62	335
26					
27					100
28	Total Commercial	8	73		480
29	Average Bill				60.03
30	44 M				
31	Multi-Family		^	10.00	0
32	5/8" X 3/4"	0	0	10.38 15.56	0
33	3/4" 1"	0	0	25.94	0
34	1-1/2"	0	0	51.89	ő
35	1-1/2 2"	0	0	83.04	Ö
36 37	3"	0	0	166.05	ő
38	4"	Ö	ő	259,46	ő
39	7	v	•	200,40	
40	Gallonage		0	4.62	0
41	Canonago		Ū		Ť
42					
43	Total Multi- Family		0	•	0
44	Average Bill	<del>_</del>	<u>`</u>	•	
45	7.Torage Dill				
46	Fire Protection				
	1"	0	NA	6.93	0
48		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 NA		0
57	Average Bill	_			-
58					20075
59	Subtota	i			13,372

#### Florida Public Service Commission

**Holiday Haven** 

Water [X] or Sewer [ ]

Schedule: E-2w Docket No. 080121-WS Page: 3 of 4 Schedule Period: 5/1/07 - 8/31/07 (InterIm Rates) 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.

No.   Class/Meter Size   Bills   in 1,000 gal   Rates   Per I Rates   Rates   Billed Rev.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Period 1		Period 2		Period 2
2 SBY X 3/4"			Bills	in 1,000 gal	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
3 3/4" 0 0 0 15.56 0 20.54 0   5 1-1/2" 0 0 0 25.94 0 34.26 0   5 1-1/2" 0 0 0 51.89 0 68.51 0   6 2" 0 0 0 83.04 0 109.65 0   7 3" 0 0 166.05 0 219.26 0   8 4" 0 0 0 259.46 0 342.59 0   9 Gallonage									
4 1" 0 0 0 2594 0 34.26 0 6.51 0 0 6.51 1.02									1,521
5         1.1/2"         0         0         51.89         0         68.51         0           6         2"         0         0         83.04         0         109.65         0           7         3"         0         0         165.05         0         219.26         0           8         4"         0         0         259.46         0         342.59         0           9         Gallonage         1         11.130         4.62         5.220         6.10         6.892           11         Block 2         230         4.52         1,063         6.10         1,403           13         Total Residential         458         1,539         4.52         6.29         6.10         1,094           13         Total Residential         458         1,539         4.52         6.29         6.10         1,094           15         Commercial         458         1,539         4.62         25.97         34.20           15         Commercial         2         15         6.0         20.54         0           19         1"         4         3         25.94         10.4         34.26         137									0
6 2" 0 0 0 83.04 0 198.65 0 0 8 4" 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 259.46 0 342.59 0 0 0 0 259.46 0 342.59 0 0 0 0 259.46 0 342.59 0 0 0 0 259.46 0 20.54 0 25.20 0 25				0					0
7 3" 0 0 166.05 0 219.26 0 0 8 4" 0 0 0 259.46 0 342.59 0 0 9 Gallonage 10 Block 1 1,130 4.62 5.220 6.10 6.892 11 Block 2 230 4.62 1,063 6.10 1,403 12 Block 3 179 4.62 8.29 6.10 1,094 13 Total Residential 458 1,539 11,665 15 Commercial 75/8" X 3/4" 4 57 10.38 42 13.70 55 18 3/4" 0 0 0 15.56 0 20.54 0 19 1" 4 3 25.94 104 34.26 137 20 1-1/2" 0 0 0 51.89 0 68.51 0 12 2" 0 0 0 83.04 0 109.65 0 219.26 0 0 24 8" 0 0 0 830.30 0 1,096.33 0 0 24 8" 0 0 0 830.30 0 1,096.33 0 0 33 3/4" 0 0 0 85.00 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3 4 1" 0 0 0 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3 3/4" 0 0 0 259.46 0 342.59 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 0 3/4 1" 0 0 0 259.46 0 342.59 0 0 0 0 3/4 1" 0 0 0 259.46 0 0 342.59 0 0 0 0 3/4 1" 0 0 0 15.56 0 20.54 0 0 0 0 10.38 0 13.70 0 0 0 10.38 0 13.70 0 0 0 15.56 0 20.54 0 0 0 0 10.38 0 10.96.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 1.096.33 0 0 0 0 1.096.33 0 0 0 0 1.096.33 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1-1	1/2"		0	51.89	0	68.51		0
8 4" 0 0 0 259.46 0 342.59 0 0 8 9 Gallonage 10 Block 1 1,130 4.62 5,220 6.10 6,892 11 Block 2 230 4.62 1,063 6.10 1,403 12 Block 3 179 4.62 829 6.10 1,094 13 Total Residential 458 1,539 25,91 34,20 15,664 14 Average Bill 25,91 34,20 15,664 14 Average Bill 25,91 34,20 15,664 14 Average Bill 25,91 34,20 15,664	2"	•	0	0	83.04	0	109.65	0	0
Sellonage	3"	•	0	0	166.05	0	219.26	0	0
10	4"	ı	0	0	259.46	0	342.59	0	0
10   Block 1	Ga	allonage	100000000000000000000000000000000000000						
11   Block 2   230   4.62   1,063   6,10   1,403     12   Block 3   179   4.62   1,063   6,10   1,094     13   Total Residential   458   1,539   11,865   15,684     4 Average Bill   25,97   34,20     15		-		1.130	4.62	5.220	6.10	6.892	1,672
179									340
13   Total Residential   458   1,539   11,865   25,97   34,20									266
14			458				0.10		3,799
15				1,555_					3,733
16   Commercial		verage Dili				23.91		34.20	
17 5/8" X 3/4"		1-1							
18 3/4" 0 0 0 15.56 0 20.54 0 19 1" 4 3 25.94 104 34.26 137 20 1-1/2" 0 0 0 51.89 0 68.51 0 21 2" 0 0 0 63.04 0 109.65 0 22 3" 0 0 0 166.05 0 219.26 0 23 4" 0 0 0 830.30 0 1,096.33 0 24 8" 0 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 462 274 6.10 361 29 Average Bill 52.35 69.12 30 31 Multi-Family 52 25 %" X 3/4" 0 0 15.56 0 20.54 0 34.26 0 33 3/4" 0 0 0 15.56 0 20.54 0 34.26 0 34 1" 0 0 0 25.94 0 34.26 0 0 34 1" 0 0 0 25.94 0 34.26 0 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 0 36 2" 0 0 830.4 0 109.65 0 0 37 3" 0 0 0 166.05 0 219.26 0 0 38 4" 0 0 0 83.04 0 109.65 0 0 39 4" 0 0 0 166.05 0 219.26 0 0 39 4" 0 0 0 166.05 0 219.26 0 0 44 Average Bill 55 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
19 1"									13
20 1-1/2" 0 0 0 51.89 0 68.51 0 21 2" 0 0 0 83.04 0 109.65 0 22 3" 0 0 0 166.05 0 219.26 0 23 4" 0 0 0 259.46 0 342.59 0 24 8" 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 419 55.3  30 11 Multi-Family 32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 34 1" 0 0 0 25.94 0 34.26 0 34 1" 0 0 0 15.56 0 20.54 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 0 166.05 0 219.26 0 38 4" 0 0 0 166.05 0 219.26 0 39 4" 0 0 0 166.05 0 219.26 0 30 4" 0 0 0 259.46 0 342.59 0 30 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0									0
21 2" 0 0 0 83.04 0 109.65 0 22 3" 0 0 166.05 0 219.26 0 23 4" 0 0 0 259.46 0 342.59 0 24 8" 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 419 52.35 69.12 30 31 Multi-Family 32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 34 1" 0 0 259.46 0 34.26 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 0 166.05 0 219.26 0 38 4" 0 0 0 166.05 0 219.26 0 39 4" 0 0 0 166.05 0 219.26 0 39 4" 0 0 0 259.46 0 342.59 0 39 4" 0 0 0 166.05 0 219.26 0 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi-Family 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 44 0 NA 43.23 0 57.09 0 51 6" 0 NA 49.20 0 91.37 0 53 54	1"	ı	4	3	25.94	104	34.26	137	33
22 3" 0 0 166.05 0 219.26 0 23 4" 0 0 0 259.46 0 342.59 0 259 46 0 342.59 0 0 0 830.30 0 1,096.33 0 0 1,096.34 0 0 1,096.35 0 0 1,096.3	1-1	1/2"	0	0	51.89	0	68.51	0	0
23 4" 0 0 0 259.46 0 342.59 0 24 8" 0 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 4.62 52.35 69.12 30 31 Multi-Family 32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi-Family 0 0 0 4.62 0 6.10 0 41 45 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0	2"	i	0	0	83.04	0	109.65	0	0
23 4" 0 0 0 259.46 0 342.59 0 24 8" 0 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 4.62 52.35 69.12 30 31 Multi-Family 32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.66 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 41 42 43 Total Multi-Family 0 0 0 4.62 0 6.10 0 41 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0	3"	i	0	0	166.05	0	219,26	0	0
24 6" 0 0 830.30 0 1,096.33 0 25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 419 52.35 69.12 30 31 Multi-Family 32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 0 86.05 0 219.26 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi-Family 0 0 0 4.62 0 6.10 0 41 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 69.20 0 91.37 0 51 6" 0 NA 69.20 0 91.37 0 55 8" 0 NA 99.47 0 131.34 0			0			0		0	0
25 Gallonage 59 4.62 274 6.10 361 26 27 28 Total Commercial 8 59 419 553 29 Average Bill 52.35 69.12 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 34 1" 0 0 0 25.94 0 34.26 0 35 1-1/2" 0 0 0 83.04 0 109.65 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 0 166.05 0 219.26 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 0 44 Average Bill 54 45 46 Fire Protection 71" 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 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0									ō
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27		alionago		55	4.UE	2,7	0.10	001	00
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31 Multi-Family 32 5/8" X 3/4" 0 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 34 1" 0 0 0 51.89 0 68.51 0 35 1-1/2" 0 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 0 166.05 0 219.26 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi-Family 0 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0		verage Bill				52.35		69.12	
32 5/8" X 3/4" 0 0 10.38 0 13.70 0 33 3/4" 0 0 0 15.56 0 20.54 0 34 1" 0 0 0 51.89 0 68.51 0 35 1-1/2" 0 0 0 83.04 0 109.65 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0									
33 3/4" 0 0 15.56 0 20.54 0 34 1" 0 0 0 25.94 0 34.26 0 35 1-1/2" 0 0 51.89 0 68.51 0 36 2" 0 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0	Μı	ulti-Family							
34 1" 0 0 25.94 0 34.26 0 35 1-1/2" 0 0 51.89 0 68.51 0 36 2" 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5/8	8" X 3/4"	0	0	10.38	0	13.70	0	0
35 1-1/2" 0 0 51.89 0 68.51 0 36 2" 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 259.46 0 342.59 0  40 Gallonage 0 4.62 0 6.10 0  41 42 43 Total Multi- Family 0 0 0 0 0  44 Average Bill 5  45 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0	3/4	4"	0	0	15.56	0	20.54	0	0
35 1-1/2" 0 0 51.89 0 68.51 0 36 2" 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 259.46 0 342.59 0 39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 0 0 44 Average Bill 45 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0	- 1"	ı	0	0	25.94	0	34.26	0	0
36 2" 0 0 83.04 0 109.65 0 37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 259.46 0 342.59 0  39  40 Gallonage 0 4.62 0 6.10 0  41 42	1-1	1/2"	0			0		0	0
37 3" 0 0 166.05 0 219.26 0 38 4" 0 0 259.46 0 342.59 0  39  40 Gallonage 0 4.62 0 6.10 0  41 42									ō
38 4" 0 0 259.46 0 342.59 0  39 40 Gallonage 0 4.62 0 6.10 0  41 42 43 Total Multi- Family 0 0 0 0  46 Fire Protection  47 1" 0 NA 6.93 0 9.15 0  48 2" 0 NA 13.83 0 18.27 0  49 3" 0 NA 21.63 0 28.56 0  50 4" 0 NA 43.23 0 57.09 0  51 6" 0 NA 69.20 0 91.37 0  52 8" 0 NA 99.47 0 131.34 0									ō
39 40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0									ŏ
40 Gallonage 0 4.62 0 6.10 0 41 42 43 Total Multi- Family 0 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0			U	٠-	203.40		542.55	<u>_</u>	<del>-</del>
41 42 43 Total Multi- Family		allanada		^	4.00	^	6 10	Λ.	^
42 43 Total Multi- Family		alionag <del>o</del>		U	4.62	U	6.10	0	0
43 Total Multi- Family 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
44 Average Bill 45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54									
45 46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54			0	0_		0		0	. 0
46 Fire Protection 47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54		verage Bill				-		-	
47 1" 0 NA 6.93 0 9.15 0 48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54									
48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54	Fir	re Protection							
48 2" 0 NA 13.83 0 18.27 0 49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54	1"	•	0	NA	6.93	0	9.15	0	0
49 3" 0 NA 21.63 0 28.56 0 50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54									Ō
50 4" 0 NA 43.23 0 57.09 0 51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54									ō
51 6" 0 NA 69.20 0 91.37 0 52 8" 0 NA 99.47 0 131.34 0 53 54						_			0
52 8" 0 NA 99.47 0 131.34 0 53 54									0
53 54									0
54			U	INA	39.4/	U	131,34	U	U
55									
56 Total Fire Protection 0 NA 0 0			0	NA		0		0	0
57 Average Bill	Av	verage Bill				-		-	
58									
59 <b>Subtotal</b> 12,284 16,217		Subtota	al			12,284	•	16,217	3,933

#### Florida Public Service Commission

E-2w

Schedule:

Holiday Haven

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.

Docket No. 080121-WS Page: 4 of 4 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates) Preparer: G Prettyman

					g
	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
<u>No.</u>	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Revenue
2	5/8" X 3/4"	465	1,421	10.38	4,827
3	3/4"	0	0	15.56	0
4	1"	ŏ	ŏ	25.94	ŏ
5	1-1/2"	0	Ō	51.89	ō
6	2"	0	0	83.04	0
7	3"	0	0	166.05	0
8	4"	0	0	259.46	0
9	Gallonage				
10	Block 1		1,114	4.62	5,145
11 12	Block 2 Block 3		212	4.62	977
13	Total Residential	465	96 1,421	4.62	444 11,393
14	Average Bill		1,421		24.50
15	/ Iverage Dai				24.50
16	Commerical				
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" 4"	0	0	166.05	0
23 24	4 8"	0	0	259.46 830.30	0
25	Gallonage		52	4.62	242
26	Callonage		JZ	4.02	242
27					
28	Total Commercial	8	52	•	387
29	Average Bill			'	48.42
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.38	0
33	3/4"	0	0	15.56	0
34 35	1" 1-1/2"	0	0	25.94	0
36	2"	0	0	51.89 83.04	0
37	3"	Ö	ő	166.05	0
38	4"	ŏ	ő	259.46	ő
39		-			
40	Gallonage		0	4.62	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45 46	Fire Protection				
47	1"	n	NΔ	600	0
48		0	NA NA	6.93 13.83	0
	3"	ő	NA	21.63	ő
50	4"	Ō	NA	43.23	Ō
51	6 <b>*</b>	0	NA	69.20	0
52	8"	0	NA	99.47	0
53					
54 55					
55 56	Total Fire Protection	0	NA NA	-	
57	Average Bill		INV	•	0
58					_
59	Subtotal			-	11,780
				•	

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Schedule: E-2s Page: 1 of 4
Preparer: G Prettyman Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

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

	(1)	(2)	(3)	(4)	(5)	- (0)	(7)		<del>:</del>
Line		Number	Usage	Effctv. Test	Test Year	(6) Bate Prior	(7)	(8)	(9) Revenue at
No.	Class/Meter Size	_ Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed
1	Residential					to runing	Coage	nate	FIODUSEG
2	5/8" X 3/4"	1,224	4,523	16.43	20,110	16,43		45.26	55,398
3	3/4"	0	Ó	-	0	16.43		45.26	0
4	1*	0	o	-	0	16.43		45.26	ŏ
5	1-1/2*	0	0	-	0	16.43		45.26	ŏ
6	2"	0	0	-	0	16.43		45.26	ō
7	3"	0	0	-	0	16.43		45.26	ō
8	4"	0	0		0	16.43		45.26	0
9	Gallonage cap (gallons)		6,000				6,000		
10	Capped Usage	-	3,501	8.79	30,775	8.79	3,501	8.73	30,565
11 12	Usage Above Cap	-	1,022				1,022		
13	Total Residential	1.004	1500						
14	Average Bill	1,224	4,523		50,885		4,523		85,963
15	Average bill				41.57				70.23
16	Commercial								
17	5/8" X 3/4"	12	175	16.43	107	10.40		45.00	
18	3/4*	0	0	10.43	197	16.43		45.26	543
19	1"	12	9	41.05	0 493	24.61		67.89	0
20	1-1/2"	0	0	47.05	493	41.05		113.14	1,358
21	2*	Ö	0	-	0	82.09 131.34		226.29 362.06	0
22	3*	Ö	Ō	_	0	262.69		724.12	0
23	4"	ŏ	ŏ	-	ŏ	410.45		1,131.44	0
24					<u>_</u>			15101.47	<del></del>
25	Gallonage	-	184	10.53	1,939	10.53	184	10.48	1,929
26	•				., -				1,020
27		_							
28	Total Commercial	24	184	_	2,628	-	184	-	3,830
29	Average Bill			_	109.51	-		•	159.59
30									
31	Multi-Family								
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	g	-	0	41.05		113.14	0
35 36	1-1/2"	0	0	-	0	82.09		226.29	0
37	3"	0 0	0	-	0	131.34		362.06	0
38	4'	0	0	-	0	262.69 410.45		724.12	0
39	Ť.,					410.45	<del></del>	1,131.44	
40	Gallonage	_	0	_	0	10.53	0	10.48	0
41			ŭ		ŭ	10.00	·	10.40	•
42									
43	Total Multi-Family	0	0	-	0	-	0	-	0
44	Average Bill			_	<del></del>	-		-	
45	-								
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	39.58		112.65	0
48	Cmrl. Wastewater Only	0	0	-	0	39.58		701.21	0
	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0_	_NA		0	-			
51	Total Flat Rate - Other	_		_	0			_	0
52 53									
53 54	Subtotal			_	50 E10			-	90 702
55 55	Unbilled Revenues			_	<u>53,513</u> 0			-	89,793 0
56	Guaranteed Revenues				0				Q Q
57	Misc. Service Charge				0				0
58	Total Revenue			_	53,513			-	89,793
59	Booked Revenue				53,993				
60	Difference			-	(479)	-0.9%			
					(473)	0.076			

#### Florida Public Service Commission

Schedule: E-2s

Holiday Haven

Docket No. 080121-WS

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

Page: 2 of 4
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.

		(0)	(3)	(4)	(5)
	(1)	(2) Number	(3) Usage	Period 1	Period 1
Line	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
<u>No.</u> 1	Residential	Dillo	11 1,000 gas.		
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	Gallonage cap		6,000		
10	Capped Usage		1,267	8.79	11,139
11	Usage Above Cap		387		
12			1.054	-	47.004
13	Total Residential	413	1,654	-	17,9 <u>24</u> 43.40
14	Average Bill				43,40
15	<b>A</b> 1.1				
16	Commercial	4	69	16.43	66
17	5/8" X 3/4"	0	09	24.61	0
18 19	3/4" 1*	4	3	41.05	164
	1-1/2"	0	0	82.09	0
20 21	2"	0	ő	131.34	Ö
22	3'	0	0	262.69	ő
23	<b>4</b> "	0	ő	410.45	ő
24	7		<u></u>	410.10	
25	Gallonage		73	10.53	763
26	Camering C				,
27					
28	Total Commercial	8	73	•	993
29	Average Bill			•	124.17
30	J				
31	Multi-Family				
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	0."		=		_
40	Gallonage	-	0	10.53	0
41					
42				-	
43	Total Multi-Family	0	0	_	0
44	Average Bill				-
45	Flat Bata				
46	Flat Rate	^	^	00.50	^
47	Res. Wastewater Only	0	0	39.58	0
48 49	Cmrl, Wastewater Only Sprinkler Heads	0	NA U	39.58	0
49 50	Sprinkier Heads Reuse	0	NA NA	-	0
50 51	Total Flat Rate - Other	U	0	•	
52	. Side Flat Flate - Office			-	
53					
54	Subtota	i			18,918

#### Fiorida Public Service Commission

Holiday Haven Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s 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.

		(2)	(3)	(4)	(5)	/e\	/7\	/0\
Line		(2) Number	Usage	Period 1	(5) Revenue at	(6) Period 2	(7) Period 2	(8) Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	
1	Residential				2 ( , 100		Onios Hov.	110101100
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	· O	. 0
4	1"	D	0	16.43	0	23.20	0	0
5	1-1/2"	0	0	16.43	0	23.20	0	0
6	2"	0	Q	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 10	Gallonage cap		6,000					
11	Capped Usage		1,127	8. <b>7</b> 9	9,903	12.41	13,981	4,078
12	Usage Above Cap		419					
13	Total Residential	402	1 5/5		16 500		00.000	0.000
14	Average Bill	402	1,545		16,508 41.06		23,308	6,800
15	Average Dill				41.00		57.98	
16	Commercial							
17	5/8" X 3/4"	4	57	16.43	66	23.20	93	27
18	3/4"	Ö	0	24.61	0	34.76	0	0
19	1*	4	3	41.05	164	57.98	232	68
20	1-1/2*	Ó	ō	82.09	0	115.94	0	0
21	2'	0	Ó	131.34	ō	185.50	ō	Ď
22	3"	0	0	262.69	0	371.02	Ō	Ó
23	4"	0	0	410.45	0	579.71	Ō	0
24								
25	Gallonage		59	10.53	623	14.88	881	258
26								
27	<b>+</b>							
28	Total Commercial	8	59		853		1,206	352
29	Average Bill				106.66		150.70	
30 31	Multi Comily							
32	Multi-Family 5/8" X 3/4"		_	40.40	_		_	
33	3/4*	0	0	16.43	0	23.20	0	0
34	1"	0	0	24.61	0	34.76	0	0
35	1-1/2"	0	0	41.05 82.09	0	57.98	0	0
36	2"	0	0	131,34	0	115.94	0	0
37	3"	0	0	262.69	0	185.50 371.02	ა 0	0
38	4"	Ö	Ö	410,45	0	579.71	0	0
39		<u>_</u> _	<u>_</u>	710,40	<u>~</u>	5/ 5.7 1	·	v
40	Gallonage	-	0	10.53	0	14.88	0	0
41	*		-		ŭ		•	•
42								
43	Total Multi-Family	0	0			•	0	0
44	Average Bill			'			-	
45								
	Flat Rate							
47	Res. Wastewater Only	0	0	39.58	0	55.90	0	0
	Cmrl. Wastewater Only	0	0		0		0	O
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	О_	NA		0	0.00	0	0
51	Total Flat Rate - Other	_	0		0		0	0
52 53								
53 54	Subtotal				17,361	-	04.510	7155
• •	Sustant			1	17,301		24,513	7,152

#### Fiorida Public Service Commission

Schedule: E-2s

Holiday Haven 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.

						<del></del>
	(1)	(2)	(3)		(4)	(5)
Line		Number				Period 3
No.	Class/Meter Size	Bills	<u>in 1,000</u>	gal.	Rates	Revenue
1	Residential	400		•••	40.40	0.704
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	Gallonage 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	Commerical					
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	Gallonage			52	10.53	552
26	3					
27						
28	Total Commercial	- 8	*	52		782
29	Average Bill					97.71
30						
31	Multi-Femily					
32	5/8" X 3/4"	0		0	16.43	0
33	3/4"	ŏ		ō	24.61	ŏ
34	7"	ō		ō	41.05	ŏ
35	1-1/2*	ŏ		Ö	82.09	ŏ
36	2"	Ŏ		ō	131.34	ő
37	3"	ō		ō	262.69	ő
38	4"	ő		ō	410.45	0
39	7			<u> </u>	7,0.73	
40	Gallonage	_		0	10.53	0
41	Gallonago	-		v	10.53	U
42						
42	Total Multi-Family			0		
43 44	•	<u> </u>				
	Average Bill					•
45	Plat Data					
46	Flat Rate	~		_	20.50	^
47	Res. Wastewater Only	0		0	39.58	0
48	Cmrl. Wastewater Only	0		0		0
49	Sprinkler Heads	0	NA		-	0
50	Reuse	0	NA		-	0
51	Total Flat Rate - Other					
52						
53 54	اعتملطين					17.005
34	Subtotal					17,235

#### **Customer Monthly Billing Schedule**

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

E-3 1 of 1

Preparer: SS

S Szczygiel

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

WATER

***		<del></del>						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	119	2	0	^	^		404
			_	0	Ü	U	U	121
2	Feb-07	119	2	Ü	Ü	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** 

SEVE	<u> </u>							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	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	Ō	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		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.

WATE						<del></del>
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Proposed	Proposed
No.	Type Charge	<b>_</b>	Bus, Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		-		5.00	
SEWE	R					
	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Present_	Proposed
No.	Type Charge	<del>-</del>	Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50,00	75.00
19 20	Late Payment Fees		-		5.00	
21						
22	DEPOSITS (REFUND	ABLE)	Wate	er	Sew	er
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	•		25.00	
25	not specified	5/8 X 3/4"	-		-	
26	not specified	1"	-		-	
27	not specified	1.5"	-		-	
28	not specified	Over 2"	-		-	
29	,					
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	70.87	-	140.46
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	_	Monthly Bill	-	Monthly Bill
35	residential	040.2		memory Sin		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	2 4"	_		_	
41 42		4 8"	-		•	
42	General	ō	-			

#### Miscellaneous Service Charges

#### Florida Public Service Commission

xplar	ay Haven et No. 080121-WS ical Test Year Ending December 31 hation: Provide a schedule of deriva				Schedule: Page: Preparer:	E-4 2 of 2 J Lihvarcik		
_ine	(1) (2)	(3)	(4)	(5)	(6) Hourly	(7)	(8)	(9)
No.	Description	_ Annual Pay	Base		Rate			
1	Field Employee				- 11010			
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 !	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	Hours/Year					
12	Field Employees Average Base	30,113.38	2,080		14.48	-		
13			Rate		11.10	•		
14	P/R Overhead		30.0%		4.34			
15	Field/Office Overhead		10.0%		1.45			
16	Field Employees Loaded Cost	<del></del>			20.27	-		
17	والمراجع				27.27	•		
8	Office Employee							
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	_Hours/Year					
24	Office Employees Average Salar				10.54	•		
25	Omce Employees Average Salar	30,300.30	Rate		18.54	•		
26	P/R Overhead		30.0%		E E C			
27	Field/Office Overhead		15.0%		5.56			
28	Office Employees Loaded Cost		15.078		2.78 26.88	•		
29			4		20.00	•		
	Calculation of Miscellaneous Se	rvice Charges		Hourly			Total	Propos
30		•	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	•
30 31	Descripti	•	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	•
30 31 32	Descripti Collect Delinquent Account	on		Rate	Labor Cost	Other Cost		•
30 31 32 33	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc	on	nt account work.)	Rate		Other Cost	Cost	Fee
30 31 32 33 34	Descripti Collect Delinquent Account	on		Rate	Labor Cost 26.88	Other Cost		Fee
30 31 32 33 34	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc Office	on cess the delinquer	nt account work.)	Rate		Other Cost	Cost	Fee
30 31 32 33 34 35 36	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc Office Connections, Premises Visits / S	on cess the delinquer Service Calls in N	nt account work.) 1 Iormal Hours	Pate 26.88	26.88	-	26.88	Fee 25
30 31 32 33 34 35 36	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc Office Connections, Premises Visits / S (Technician to respond, evaluate,	on cess the delinquer Service Calls in N fix and complete s	nt account work.) 1  lormal Hours service order take	Rate 26.88	26.88 1.5 hours. Cu	ustomer servic	26.88	Fee 25
31 32 33 34 35 36	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc Office Connections, Premises Visits / S	on cess the delinquer Service Calls in N fix and complete s	nt account work.) 1  lormal Hours service order take	Rate 26.88	26.88 1.5 hours. Cu	ustomer servic	Cost  26.88  e takes aver	Fee 25
30 31 32 33 34 35 36 37 38	Descripti Collect Delinquent Account (CSR takes average 1 hour to proc Office Connections, Premises Visits / S (Technician to respond, evaluate, iminutes to handle call, prepare wo	on cess the delinquer Service Calls in N fix and complete s	nt account work.)  1  lormal Hours service order takes e out work order  1.5	Rate 26.88 es average when techr	26.88 1.5 hours. Cu nician complete 30.40	ustomer servic	Cost  26.88 e takes aver 30.40	Fee 25
31 32 33 34 35 36 37 38	Connections, Premises Visits / S (Technician to respond, evaluate, iminutes to handle call, prepare wo	on cess the delinquer Service Calls in N fix and complete s rk order, and close	nt account work.)  1  Iormal Hours service order take e out work order	26.88 es average when techr 20.27	26.88 1.5 hours. Cunician complete	ustomer servic	26.88 e takes aver 30.40 20.16	Fee 25.
31 32 33 34 35 36 37 38 39	Connections, Premises Visits / S (Technician to respond, evaluate, iminutes to handle call, prepare wo	on cess the delinquer Service Calls in N fix and complete s	nt account work.)  1  lormal Hours service order takes e out work order  1.5	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16	ustomer servic	Cost  26.88 e takes aver 30.40	Fee 25.
31 32 33 34 35 36 37 38 39 40 41	Connections, Premises Visits / S (Technician to respond, evaluate, iminutes to handle call, prepare wo	cess the delinquer Service Calls in N fix and complete s rk order, and close Total	nt account work.)  1  Iormal Hours service order takes e out work order  1.5 0.75	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16	ustomer servic	26.88 e takes aver 30.40 20.16	Fee 25.
31 32 33 34 35 36 37 38 39 40 41 42 43	Connections, Premises Visits / S	cess the delinquer Service Calls in N fix and complete s rk order, and close Total	nt account work.)  1  Iormal Hours ervice order take e out work order 1.5 0.75	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16	ustomer servic	26.88 e takes aver 30.40 20.16 50.56	25. age 45
31 32 33 34 35 36 37 38 39 40 41 42 43	Connections, Premises Visits / S  Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Co	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16 50.56	ustomer servic	26.88 e takes aver 30.40 20.16	25. age 45
31 32 33 34 35 36 37 38 39 40 41 42 43	Connections, Premises Visits / S  Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, iminutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Co	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr e in Normal Hour	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16 50.56	ustomer servic	26.88 e takes aver 30.40 20.16 50.56	25. age 45
31 32 33 34 35 36 37 38 39 49 49 49 49 49 49 49 49 49 49 49 49 49	Connections, Premises Visits / S  Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Co	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr e in Normal Hour	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above	26.88 es average when techr 20.27	26.88 1.5 hours. Cu nician complete 30.40 20.16 50.56	ustomer servic	26.88 e takes aver 30.40 20.16 50.56	25. age 45 50.
31 33 34 35 66 7 88 99 0 1 2 3 44 5 66 7	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections  Reconnect Disconnected Service (= Collect Del. Acct + Connections	cess the delinquer Service Calls in N fix and complete s rk order, and close  Total Service Calls After connections in Norr e in Normal Hours	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above	26.88 es average when techr 20.27	26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	ustomer servic	26.88 e takes aver 30.40 20.16 50.56	25. age 45 50.
31 2 33 44 55 66 7 88 99 0 11 2 2 3 44 5 66 7 8	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections  Reconnect Disconnected Service (= Collect Del. Acct + Connections  Reconnect Disconnected Service (= Connections)	cess the delinquer Service Calls in N fix and complete s rk order, and close  Total Service Calls After connections in Norr e in Normal Hours in Normal Hours	of account work.)  lormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above)	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56 75.85	Fee 25. age 45 50. 75.
30 31 31 31 31 31 31 31 31 31 31 31 31 31	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections  Reconnect Disconnected Service (= Collect Del. Acct + Connections  Reconnect Disconnected Service (= Connections)	cess the delinquer Service Calls in N fix and complete s rk order, and close  Total Service Calls After connections in Norr e in Normal Hours in Normal Hours	of account work.)  lormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above)	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56 75.85	Fee 25. age 45 50. 75.
30 31 23 34 5 66 7 8 9 10 11 2 3 14 5 6 7 8 9 10 11	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections  Reconnect Disconnected Service (= Collect Del. Acct + Connections	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr e in Normal Hours in Normal Hours collection Delinque	of account work.)  lormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above)	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56 75.85	Fee 25. age 45 50. 75.
30 31 23 34 5 66 7 8 9 10 11 2 3 14 5 6 7 8 9 10 11	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections, Premises Visits / S  Reconnect Disconnected Service (= Collect Del. Acct + Connections)  Reconnect Disconnected Service (1.5 X Sum of Reconnection and Coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the connection and coalls and dispatches to our FSRs of the coalls are connected to the coalls and the coalls are connected to the coalls and the coalls are coalled the	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr e in Normal Hours in Normal Hours collection Delinque	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above) ent Account. Dur	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56 75.85	Fee 25. age 45 50. 75.
330 31 31 32 33 33 34 35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections, Premises Visits / S  Reconnect Disconnected Service (= Collect Del. Acct + Connections)  Reconnect Disconnected Service (1.5 X Sum of Reconnection and Coalls and dispatches to our FSRs of the service of	cess the delinquer Service Calls in Noise and complete sork order, and close Total Service Calls After Connections in Norre in Normal Hours in Normal Hours collection Delinque on call.)	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above) ent Account. Dur	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85  77.44	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56  75.85  77.44 elives custor	Fee 25. age 45 50. 75.
30 31 33 33 33 33 33 33 33 33 33 33 34 35 36 37 38 39 40 41 42 42 43 44 45 46 47 48 48 49 49 49 49 49 49 49 49 49 49 49 49 49	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections, Premises Visits / S  Reconnect Disconnected Service (= Collect Del. Acct + Connections)  Reconnect Disconnected Service (1.5 X Sum of Reconnection and Coalls and dispatches to our FSRs of the service of	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norr e in Normal Hours in Normal Hours collection Delinque on call.)	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above) ent Account. Dur	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85  77.44	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56  75.85  77.44 elives custor 116.17 2.00	50. 75. 75.
31 31 31 31 31 31 31 31 31 31 31 31 31 3	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections, Premises Visits / S  Reconnect Disconnected Service (= Collect Del. Acct + Connections)  Reconnect Disconnected Service (1.5 X Sum of Reconnection and Coalls and dispatches to our FSRs of the service of	cess the delinquer Service Calls in N fix and complete s rk order, and close Total Service Calls After connections in Norre in Normal Hours in Normal Hours collection Delinque on call.) econnect in Normal Service Cost	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above) ent Account. Dur	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85  77.44  riod an answer	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56  75.85  77.44 elives custor	Fee 25. age 45 50. 75.
31 31 31 31 31 31 31 31 31 31 31 31 31 3	Connections, Premises Visits / S  Connections, Premises Visits / S  (Technician to respond, evaluate, to minutes to handle call, prepare wo Field Office  Connections, Premises Visits / S  = 1.5 X Connections, Premises Visits / S  Reconnect Disconnected Service (= Collect Del. Acct + Connections)  Reconnect Disconnected Service (1.5 X Sum of Reconnection and Coalls and dispatches to our FSRs of the service of	cess the delinquer Service Calls in N fix and complete s rk order, and close  Total Service Calls After connections in Normal in Normal Hours collection Delinque on call.) seconnect in Normal j Service Cost Total	of account work.)  Iormal Hours service order take e out work order 1,5 0.75 er Hours mal Hours above rs above) ent Account. Dur	26.88 es average when techr 20.27 26.88	26.88  1.5 hours. Cunician complete 30.40 20.16 50.56  75.85  77.44  riod an answer	ustomer services work.)	26.88 e takes aver 30.40 20.16 50.56  75.85  77.44 elives custor 116.17 2.00	Fee 25. age 45 50. 75.

#### Miscellaneous Service Charge Revenue

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-5 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	Total
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE	:M Jan-07	0	0	0	0	0	0
1	Jan-07 Feb-07	15	0	0	0	0	15
2	Mar-07	30	0	0	0	0	30
3			0	0	0	o	0
4	Apr-07	0	0	0	0	0	0
5	May-07	15	0	0	0	0	15
6	Jun-07		30	0	0	0	30
7	Jul-07	0			0	20	50 50
8	Aug-07	0	30	0	0	20	15
9	Sep-07	0	15	=			
10	Oct-07	15	0	0	0	0	15 15
11	Nov-07	15	0	0	0 0	0	15
12	Dec-07	0	0	U	0	U	0
13	Tatal Mister		75	0	0	20	185
14	Total Water	90				20	105
15	Annual Events	6	5	0	0		
16				75	50	_	
17	Proposed Rate	50	50	75	50	5	570
18	Proposed Revenue	300	250	0	0	20	570
SEWE	R						
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 34	Annual Events	0	0	0	0		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	ő	0
50	. Topocoa Nevende	U	•	U	•	~	•

# **Public Fire Hydrants Schedule**

# Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

1

Schedule: E-6
Page: 1 of 1
Preparer: Li ibre

Preparer: J Lihvarcik

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

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 []

1

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

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.

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

None

#### Tax or Franchise Fee Schedule

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-9

Page:

1 of 1

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. Type Tax or Fee WATER		(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,700	Included in overall cost of service	None

#### **SEWER**

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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10 Page: 1 of 1 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	(1)	(2)	(3)	(4)
No.		Size	Present	Proposed
	Type Charge	Unit	Charges	Charges
1	Service Installation Charge	5/8"		
2		3/4"	143.00	1,000.0
3	(Service Line Size)	1"	143.00	Actual Costs
4	,	1 1/2"	154.00	Actual Costs
5		2"	202.00	Actual Costs
6		Over 2"	245.00	Actual Costs
7		373.2	Actual Costs	Actual Costs
8	Meter Installation Fee	5/8"	90.00	010.0
9	(Meter Size)	3/4"	110.00	210.0 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	Deal Floring			
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16 17				
8				
9				
20				
1				
	Plant Capacity Charge	ERC		
23	The capacity on a go		700.00	700.00
4		Per Gallon Equivalent	-	2.7
5	Main Extension Charge	ERC	446.00	440.0
26	· ·	Per Foot Equivalent	440.00	446.00
	_			5.37
WE				
7	Service Installation Charge	=<4"		2,000.00
8		>4"		Actual Costs
9				
8				
9 0		4" unpaved	-	
1		4" paved	548.00	
2		6" unpaved	-	
3		6" paved	-	
	Plant Capacity Charge	ERC		
5	y enalge	Per Gallon Equivalent	1,300.00	1,300.00
3		. Si Gallon Equivalent	7.59	7.60
	Main Extension Charge	ERC	400.00	100
3	- · · <del>- ·</del> · <del>g -</del>	Per Foot Equivalent	480.00	480.00
9		27 Total Educations	7.38	7.38
)				
1				
2				
3				
ļ				
		123	nrinted 5	/16/2008 7:54 AM

**Guaranteed Revenues Received** 

Florida Public Service Commission

Holiday Haven

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-11

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

#### Class A Utility Cost of Service Study

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

See attached Bill Analyses

DOCUMENT NUMBER-DATE

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

#### Florida Public Service Commission

Holiday Haven

**Docket No. 080121-WS** 

Schedule: F-1 Page: 1 of 1 J Lihvarcik Preparer:

Historical Test Year Ending December 31, 2007

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.

		(1)	(2)	(3)	(4)	(5)	(6)
						Unaccounted	%
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	0	506	388	19	100	
2	Feb-07	Ö	613	470	4	140	
3	Mar-07	0	685	525	4	157	
4	Apr-07	Ō	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	TOTAL	0	7,556	4,881	136	2,539	33.6%

Gallons of Wastewater Treated & Unaccounted For in Thousands of Gallons

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Schedule: Page: F-2 1 of 1

Page: 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.

	<del></del>	(1)	(2)	(3)	(4)	(5)	(6)	
Line	Month		Individual Plant	t Flows		Total Plant	Total Purch. Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	629	0	0	0	629	0	
2	Feb	652	0	Ō	0	652	Ō	
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	Total	7,960	0	0	0	7,960	0	

#### **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				<del></del>
No.	Description		Date	GPD
	inter-Connected			
1	Plant Capacity:			0
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			
2	Maximum Day:		03/30/07	40,700
	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.			·
3	Five-Day Max Year:	Day		
	The five days with the highest pumpage rate from any one month in the test year.	1	03/30/07	40,700
	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected	2	03/31/07	40,700
	the flows on these days.	3	03/01/07	32,720
		4	03/13/07	24,350
		5	03/14/07	24,350
			Average	32,564
4	Average Daily Flow			0
5	Required Fire Flow			0
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

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

Florida Public Service Commission

Hollday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

F-4 1 of 1

Page: 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.		25,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>September</u>	25,000

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Holiday Haven Docket No. 080121-WS Schedule: F-5
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 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)
Line No. Storage		Peak Hour, MD X 2 (GPM) 56.53	Excess Unaccounted for Water (GPM) 3.39	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM) 53.13	Interim Margin Reserve Ratio	Demand (GPM) 53.58	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)		Wells Interim U&U Used 100.00%	

#### WELLS, Permanent

							Peak Hour	Max Day			. ,,,,,,	Firm Reliable	Wells	
					Excess		Demand for Systems with	_	Maximum	Total Well		Capacity for Systems with		Wells
		Multiple	Max Day	Margin Reserve	Unaccounted for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	no	28,26	1.01	3.39	-	53.60		-	-	•	•	0.00%	100.00%

<sup>4 \*</sup> This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.

#### STORAGE

,	SIGNAGE								Excess					
	Average 5			Interim	Interim		14 Dani	Margin	Unaccounted for Water	Fire Flow	Peak Day Demand	Usable Storage	Permanent Storage U&U	Permanent Storage U&U
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve				-	Calculated	Used
	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)_		
٠.	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

96.09%

4,522,900

3,618,320

184,100

Florida Public Service Commission

Schedule:

F-6 1 of 1

Page: Preparer:

J Guastella

Holiday Haven Docket No. 080121-WS

2

5

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 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)
					•					
verage Daily					Average Daily		Treatment			
Demand			Excess I&I	Margin	Demand	Plant Capacity	U&U	Treatment		
(GPD)_	Treated (GPD)	1&1%	(GPD)	Reserve Ratio	(GPD)	(GPD)	Calculated	U&U Used		
21,808	20,608	12.34%	2,543	1.04	20,191	25,000	80.76%	80.76%		
	verage Daily Demand	verage Daily Demand (GPD) Treated (GPD)	verage Daily Demand (GPD) Treated (GPD) 1&I%	verage Daily  Demand Excess I&I  (GPD) Treated (GPD) I&I% (GPD)	verage Daily  Demand Excess I&I Margin  (GPD) Treated (GPD) I&I% (GPD) Reserve Ratio	Adjusted verage Daily  Demand  Excess I&I Margin  Demand  (GPD)  Treated (GPD)  I&I%  (GPD)  Reserve Ratio  (GPD)	verage Daily  Demand  Excess I&I Margin  Demand Plant Capacity  (GPD) Treated (GPD)  I&I%  (GPD) Reserve Ratio  (GPD)  (GPD)	Adjusted verage Daily Treatment  Demand Excess I&I Margin Demand Plant Capacity U&U  (GPD) Treated (GPD) I&I% (GPD) Reserve Ratio (GPD) (GPD) Calculated	Adjusted verage Daily Treatment  Demand Excess I&I Margin Demand Plant Capacity U&U Treatment  (GPD) Treated (GPD) I&I% (GPD) Reserve Ratio (GPD) (GPD) Calculated U&U Used	Adjusted verage Daily Treatment  Demand Excess I&I Margin Demand Plant Capacity U&U Treatment  (GPD) Treated (GPD) I&I% (GPD) Reserve Ratio (GPD) (GPD) Calculated U&U Used

Inflow and Infiltration Calculations Daily Gallons Sold -Allowance -Annual 8" Gravity Sewer 8" Gravity 6" Gravity 6" Gravity Total Inch 500 GPD / In Acceptable Inflow @ 10% Sewer Ft Sewer Inch Ft Sewer Sewer Inch Ft Total Inch Ft Miles Mile Infiltration of Water Sold Acceptable I&I Customers 3 9,808 470,700 4,707,000 78,464 78,464 14.86 7,430 2,712,061 3,182,761 General Residential % Residential General Service Acceptable Acceptable of Gallons Residential Estimated Service Water Estimated Amount of Wastewater Total Excess % of Excess % of Excess I&I Used Sold Water Sold Return 80% Sold Return 96% Wastewater and I&I Treated Gal 1&1 **I&I** Calculated

3,795,056

6,977,817

7,960,000

176,736

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12.34%

12.34%

982,183

**Used and Useful Calculations** 

Florida Public Service Commission

F-7

J Guastella

**Water Distribution and Sewer Collection Systems** 

Schedule:

Holiday Haven Page:
Docket No. 080121-WS Preparer:

Page: 1 of 1

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
Water 1	119.8	156	76.82%	76.82%	76.82%
Sewer	127.0	161	78.88%	78.88%	78.88%

<sup>\* 2012</sup> 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).

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average	T		
No.	<u>Year</u>	Meters	ERCs	Trend	Increase	
WATER	2222	400.0	407.5	407.7		
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)		
SEWER						
SEWER 11	2003	107.5	109.0	110.5		
	2003 2004	107.5 111.4	109.0 112.9	110.5 111.4		
11						
11 12	2004	111.4	112.9	111.4		
11 12 13	2004 2005	111.4 111.8	112.9 113.3	111.4 112.3		
11 12 13 14 15	2004 2005 2006	111.4 111.8 111.1	112.9 113.3 112.6	111.4 112.3 113.1	0.76%	
11 12 13 14 15 16	2004 2005 2006 2007 2008	111.4 111.8 111.1	112.9 113.3 112.6	111.4 112.3 113.1 114.0 114.9	0.76% 0.75%	
11 12 13 14 15 16 17	2004 2005 2006 2007 2008 2009	111.4 111.8 111.1	112.9 113.3 112.6	111.4 112.3 113.1 114.0		
11 12 13 14 15 16 17	2004 2005 2006 2007 2008 2009 2010	111.4 111.8 111.1	112.9 113.3 112.6	111.4 112.3 113.1 114.0 114.9 115.7	0.75%	
11 12 13 14 15 16 17	2004 2005 2006 2007 2008 2009	111.4 111.8 111.1	112.9 113.3 112.6	111.4 112.3 113.1 114.0 114.9 115.7 116.6	0.75% 0.75%	5 yrs beyond 2005

X Coefficient(s) 0.867

#### **Equivalent Residential Connections - Water**

#### Florida Public Service Commission

Holiday Haven Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9
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.

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

**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.

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

# FPSC-COMMISSION CLERK

DOCUMENT NUMBER-DATE

# Holiday Haven INTERIM RATE SCHEDULES Revision 1

	Revision 1	
	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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

#### 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]

TOTAL PUBLIC Service Commission

Schedule: G-1 Page: 1 of

Preparer:

1 of 1 T Rendell

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited		Present	Unlimited	Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		49.9%	22.2%	SEWER		104.1%	47.3%
1	Residential				Residential			
2	5/8" X 3/4"	10.38	15.56	12,69	All Meter Sizes	16,43	33,53	24.19
3	3/4"	15.56	23.32	19.02	3/4"	-	-	-
4	1"	25.94	38,88	31.70	t"	-	-	-
5	1-1/2"	51.89	77.78	63.42	1-1/2"	-	-	-
6	2"	83.04	124.47	101.49	2*	-	-	-
7	3"	166.05	248.89	202.95	3"	-	•	-
8	4"	259.46	388.90	317.12	4"	-	•	-
9	6"	518.93	777.82	634.25	6"	-	-	-
10	8"	830.30	1,244.52	1,014.81	8"	-	-	-
11	10"	1,193.54	1,788.98	1,458.77	10"	-	-	-
12	Gallonage, Block 1	4.62	6.92	5.65	Gallonage cap (gallons)	6,000	6,000	6,000
13	Block 2	4.62	6.92	5.65	Gallonage charge	8.79	17.94	12.94
14	Block 3	4.62	6.92	5.65				
15	General Service				General Service			
16	5/8" X 3/4"	10.38	15.56	12.69	5/8" X 3/4"	16,43	33.53	24.19
17	3/4"	15.56	23.32	19.02	3/4"	24.61	50.22	36.24
18	1"	25,94	38.88	31.70	1"	41.05	83.77	60.45
19	1-1/2"	51.89	77.78	63.42	1-1/2"	82.09	167.52	120.88
20	2"	83.04	124.47	101.49	2"	131.34	268.02	193.40
21	3"	166.05	248.89	202.95	3*	262.69	536,07	386,81
22	4"	259.46	388.90	317.12	4"	410.45	837,60	604,39
23	6"	518.93	777.82	634.25	6"	820.89	1,675,18	1,208.77
24	8"	830.30	1,244.52	1,014.81	8"	1,313.44	2,680,32	1,934.05
25	10"	1,193.54	1,788.98	1,458.77	10"	1,888.07	3,852,96	2,780.20
26	Gallonage charge	4.62	6.92	5.65	Gallonage charge	10.53	21.49	15.51
27	Fire Protection				Flat Rate			
28	2"	6.93	10.39	8.47	Res. Wastewater Only	39.58	80,77	58,28
	3"	13.83	20.73	16.90	Cmrl. Wastewater Only	39.58	80.77	
	4"	21.63	32.42	26.44	Sprinkler Heads	05.00	-	58.28
	6"	43.23	64.80	52.84	Reuse		-	•
	8"	69.20	103.72	84.58		-	-	•
	10"	99.47	149.09	121.57				

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

R Griffin/J Guastella Preparer:

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

	(1)	(2)	(3)	(4)	(5)	(6)
		Adjusted	Adjustments	Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U_	Rate Case	Base	Schedule(s)
WAT	ER					
1	Utility Plant in Service	74,444	(7,255)		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	<b>A</b> -1
11	Total Rate Base	55,731	(6,755)	0	48,977	
SEW	/ER					
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	441,284	(39,311)	0	401,973	

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

# Florida Public Service Commission

**Hollday Haven** 

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

Historical [X] Projected [] Water[X] Sewer [X]

Schedule: Page:

G-3

1 of 1 Preparer:

R Griffin

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

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE F	OR INTERIM RATE P	URPOSES
2			
3	Utility Plant in Service	(7,255)	(83,853)
4	For Water details see schedules A-5, F-5, and F-7		(33,333)
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	501	44,542
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10	,		
11			
12	Total Rate Base	(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) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9) FWS Consol.	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate										
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	37,621	0	0	37,621	28,600	66,222			
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	54,551	(4,071)	0	50,480	12,082	62,562			
10	NET OPERATING INCOME	(16,929)	<u>4,</u> 071	0	(12,858)	16,518	3,660			
11	RATE BASE	48,977			48,977		48,977	-		A-1
12	RATE OF RETURN	-34.57%			-26.25%		7.47%	•		
Sew	er									
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	•		E-2s
15	OPERATING REVENUES	53,513	0	0	53,513	91,357	144,870			
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	•	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		33,136	14,118	_		C-1
21	OPERATING EXPENSES	73,856	2,375	0	76,231	38,593	114,824			
22	NET OPERATING INCOME	(20,343)	(2,375)	0	(22,717)	52,764	30,046	_		
23	RATE BASE	401,973			401,973		401,973			A-2
24	RATE OF RETURN	-5.06%			-5.65%		7.47%	<u>-</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 [X] Projected [] Water [X] Sewer [X]

Schedule: Page:

G-5 1 of 1

Preparer:

S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
	USED & USEFUL ADJUSTMENT TO 2005 TES	ST YEAR	
1	Depreciation Expense for Interim Rate purposes	(123)	(3,655)
2 3	For Water details see schedules B-13, F-5, and For Sewer details see schedules B-14, F-6, and	F-7	
4		)   -7	
5	Property Taxes for Interim Rate purposes	(3,948)	6,030
6	For details see schedule B-15	<del></del>	
	UTILITY PROJECTED REVENUE REQUIREME	ENT ADJUSTMENTS	3
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	28,600	91,357
9	ODEDATIONS OF THE PROPERTY OF	<del></del>	
10 11	OPERATIONS & MAINTENANCE	400	
12	Impact of Revenue Increase on Bad Debt Expense	422	1,349
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,287	4,111
15	and the second of the second o	1,207	4,111
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	Law Out of E		
21 22	Less Operating Expenses Before Income Taxes	(60,870)	(100,706)
23	Less Interest Expense Taxable Income	(966)	(7,565)
24	Income Tax at Composite Rate of 38.58%	4,385	36,600
25	Less Income Tax at Present Rates	1,692	14,118
26	2000 North Tax at 1 1000H Hates	8,682_	19,017
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 ]

Schedule: Page: G-6 1 of 1

Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled To Requested		Cost	Weighted Cost		Supporting
Line		-	D-4:-		Rate	Cost	Schedules
	Class of Capital	Rate Base	Ratio	Rate	naie	COSt	<u> </u>
WAT	ER						
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	48,977	100.00%	-	7.47%	3,660	' !
SEW	/ER						
8	Long-Term Debt	147,076	36.59%	5.10%	1.87%	7,505	D-2
9	Short-Term Debt	Ō	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	401,973	100.00%	-	7.47%	30,046	1

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