

**Harmony Homes
Water**

Docket No. 080121-WS

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

Seminole 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

CBP
 CDM
 ENR
 ECF
 FOI
 GE
 PE
 PER
 SPA
 USD
 OTH

Aqua Utilities Florida, Inc.

Filed May 2008

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Harmony Homes
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments.

All non-used and useful items should be reported as Plant Held For Future Use.

| (1) Line No. Description | (2) (3) (4) Historical Test Year 2007 | | | (5) (6) Pro Forma Test Year | | (7) Supporting Schedules |
|---|--|---------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Average Balance Per Books | Adjustments | Adjusted Average Balance | Adjustments | Adjusted Average Balance | |
| 1 Utility Plant in Service | 82,058 | 3,594 | 85,652 | 10,268 | 95,919 | A-5 |
| 2 Utility Land & Land Rights | 764 | 0 | 764 | 0 | 764 | A-5 |
| 3 Less: Non-Used & Useful Plant | 0 | 0 | 0 | 0 | 0 | A-7 |
| 4 Construction Work in Progress | 0 | 0 | 0 | 0 | 0 | |
| 5 Less: Accumulated Depreciation | (24,536) | (485) | (25,021) | 3,079 | (21,942) | A-9 |
| 6 Less: CIAC | (528) | 0 | (528) | 0 | (528) | A-12 |
| 7 Accumulated Amortization of CIAC | 342 | (1) | 341 | 0 | 341 | 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 | 8,020 | 8,020 | 2,620 | 10,639 | A-17, A-3 |
| 12 Total Rate Base | <u>58,100</u> | <u>11,127</u> | <u>69,227</u> | <u>15,966</u> | <u>85,194</u> | |

Schedule of Sewer Rate Base

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

| (1) Line No. Description | (2) (3) (4) Historical Test Year 2007 | | | (5) (6) Pro Forma Test Year | | (7) Supporting Schedules |
|---|--|-------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Average Balance Per Books | Adjustments | Adjusted Average Balance | Adjustments | Adjusted Average Balance | |
| 1 Utility Plant in Service | 0 | 0 | 0 | 0 | 0 | A-6 |
| 2 Utility Land & Land Rights | 0 | 0 | 0 | 0 | 0 | A-6 |
| 3 Less: Non-Used & Useful Plant | 0 | 0 | 0 | 0 | 0 | A-7 |
| 4 Construction Work in Progress | 0 | 0 | 0 | 0 | 0 | |
| 5 Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | A-10 |
| 6 Less: CIAC | 0 | 0 | 0 | 0 | 0 | A-12 |
| 7 Accumulated Amortization of CIAC | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | A-17, A-3 |
| 12 Total Rate Base | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

| Line No. | (1) Description | (2) Water | (3) Sewer | (4) Supporting Schedules |
|----------|---|----------------|--------------|-----------------------------|
| 1 | UTILITY PLANT IN SERVICE | | | |
| 2 | Allocation of Corporate IT | 3,219 | NA | A-5, A-6 |
| 3 | Allocation of Corp Structures & Improvements | 374 | NA | |
| 4 | PSC Audit Adjustments | - | NA | |
| 5 | Entity Reclassification | - | NA | |
| 6 | Total 2007 Adjustments | <u>3,594</u> | <u>-</u> | |
| 7 | | | | |
| 8 | Pro Forma Adjustments | | | |
| 9 | Allocation of Corporate IT | 992 | NA | |
| 10 | Meter replacement cost | 12,810 | NA | |
| 11 | (Less) Retirement of existing meters | (3,534) | NA | |
| 12 | | - | | |
| 13 | | | NA | |
| 14 | | - | | |
| 15 | | | NA | |
| 16 | Total Pro Forma Adjustments | <u>10,268</u> | <u>-</u> | |
| 17 | | | | |
| 18 | UTILITY LAND & LAND RIGHTS | | | A-5, A-6 |
| 19 | | - | - | |
| 20 | Total 2007 Adjustments | <u>-</u> | <u>-</u> | |
| 21 | | | | |
| 22 | NON-USED & USEFUL | | | A-7 |
| 23 | To reflect calculated Adjusted NU&U amounts | - | NA | |
| 24 | | | | |
| 25 | CONSTRUCTION WORK IN PROGRESS | | | |
| 26 | Not Applicable | - | - | |
| 27 | | | | |
| 28 | ACCUMULATED DEPRECIATION | | | A-9, A-10 |
| 29 | Allocation of Corporate IT | 441 | NA | |
| 30 | Allocation of Corp Structures & Improvements | 38 | NA | |
| 31 | PSC Audit Adjustments | - | NA | |
| 32 | PSC Depr Rate Correction | 6 | NA | |
| 33 | Correction for UPIS Reclassification | - | NA | |
| 34 | Total 2007 Adjustments | <u>485</u> | <u>-</u> | |
| 35 | | | | |
| 36 | Pro Forma Adjustments | | | |
| 37 | New PCs, Network & Telephone Upgrade | 3 | NA | |
| 38 | Meter Replacements | | | |
| 39 | Retirement of existing meters | (3,534) | NA | |
| 40 | 6 Month Net Acc Depr (Addns less Retirements) | 232 | NA | |
| 41 | Salvage | 220 | NA | |
| 42 | | - | | |
| 43 | | | NA | |
| 44 | | - | | |
| 45 | | | NA | |
| 46 | Total Pro Forma Adjustments | <u>(3,079)</u> | <u>-</u> | |
| 47 | | | | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Water | (3) Sewer | (4) Supporting Schedules |
|----------|--|--------------|--------------|-----------------------------|
| 1 | CIAC | | | A-12 |
| 2 | PSC Audit Adjustments | - | NA | |
| 3 | Total 2007 Adjustments | - | - | |
| 4 | | | | |
| 5 | Pro Forma Adjustments | | | |
| 6 | | | | |
| 7 | Total Pro Forma Adjustments | - | - | |
| 8 | | | | |
| 9 | ACCUMULATED AMORTIZATION OF CIAC | | | A-14 |
| 10 | PSC Audit Adjustments | - | NA | |
| 11 | PSC Depr Rate Correction | (1) | NA | |
| 12 | Total 2007 Adjustments | (1) | - | |
| 13 | | | | |
| 14 | Pro Forma Adjustments | | | |
| 15 | | | | |
| 16 | Total Pro Forma Adjustments | - | - | |
| 17 | | | | |
| 18 | ACQUISITION ADJUSTMENTS | | | |
| 19 | Not Applicable | - | - | |
| 20 | | | | |
| 21 | ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS | | | |
| 22 | Not Applicable | - | - | |
| 23 | | | | |
| 24 | ADVANCES FOR CONSTRUCTION | | | A-16 |
| 25 | Not Applicable | - | - | |
| 26 | | | | |
| 27 | WORKING CAPITAL ALLOWANCE | | | A-17 |
| 28 | | | | |
| 29 | 2007 Based on Balance Sheet method; details A-17 | 8,020 | - | |
| 30 | | | | |
| 31 | Pro Forma Adjustments | | | |
| 32 | Deferred Rate Case Expense | 2,620 | - | |

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

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-4

Page: 1 of 2

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS
 Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|-------------------------------|-------------------------------------|-------------------------------------|
| | 2002 | | |
| 26 | Additions | | NA |
| 27 | Retirements | | NA |
| 28 | Adjustments | | NA |
| 29 | 12/31/02 Balance | | NA |
| | 2003 | | |
| 30 | Additions | | NA |
| 31 | Retirements | | NA |
| 32 | Adjustments | | NA |
| 33 | 06/30/04 Amend. Order Balance | 79,794 | NA |
| | 2004 | | |
| 34 | Additions | 0 | NA |
| 35 | Retirements | 0 | NA |
| 36 | Adjustments | 904 | NA |
| 37 | 12/31/04 Balance | 80,698 | NA |
| | 2005 | | |
| 38 | Additions | 0 | NA |
| 39 | Retirements | 0 | NA |
| 40 | Adjustments | 0 | NA |
| 41 | 12/31/05 Balance | 80,698 | NA |
| | 2006 | | |
| 42 | Additions | 2,898 | NA |
| 43 | Retirements | (1,870) | NA |
| 44 | Adjustments | 0 | NA |
| 45 | 12/31/06 Balance | 81,726 | NA |
| | 2007 | | |
| 46 | Additions | 3,618 | NA |
| 47 | Retirements | (1,837) | NA |
| 48 | Adjustments | 0 | NA |
| 49 | Allocations | 4,195 | NA |
| 50 | 12/31/07 Balance | 87,702 | NA |

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Harmony Homes

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

| Line No. | Acct No. | (1) Account Name | (2) Historical Test Year 2007 | | | (5) Pro Forma Adjustments | | |
|----------|----------|-----------------------------------|-------------------------------|----------------|--------------------|---------------------------|----------------|-------------------|
| | | | (4) Adjusted Balance | (3) Non-Used % | (4) Useful Balance | (5) Amount | (6) Non-Used % | (7) Useful Amount |
| 1 | | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 | Organization | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 | Franchises | 726 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | |
| 6 | 303.2 | Land & Land Rights | 764 | 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 | 2,520 | 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 | 2,218 | 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 | 324 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 | Structures & Improvements | 8,988 | 0.00% | 0 | 0 | 0.00% | 0 |
| 19 | 311.3 | Pumping Equipment | 8,218 | 0.00% | 0 | 0 | 0.00% | 0 |
| 20 | 320.3 | Water Treatment Equipment | 1,376 | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 7,522 | 0.00% | 0 | 0 | 0.00% | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 29,293 | 0.00% | 0 | 0 | 0.00% | 0 |
| 28 | 333.4 | Services | 11,913 | 0.00% | 0 | 0 | 0.00% | 0 |
| 29 | 334.4 | Meters & Meter Installations | 3,534 | 0.00% | 0 | 9,276 | 0.00% | 0 |
| 30 | 335.4 | Hydrants | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 33 | | GENERAL PLANT | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 304.5 | Structures & Improvements | 374 | 0.00% | 0 | 0 | 0.00% | 0 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 37 | 340.51 | Computer Equipment | 3,219 | 0.00% | 0 | 992 | 0.00% | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 43 | 346.5 | Communication Equipment | 5,426 | 0.00% | 0 | 0 | 0.00% | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | | TOTAL | <u>86,416</u> | | <u>0</u> | <u>10,268</u> | | <u>0</u> |

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Harmony Homes
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/2006 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 12/2007 | (15) Average Balance |
|----------|----------|-----------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-----------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 7,892 | 7,892 | 7,892 | 7,892 | 7,892 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 8,988 |
| 19 | 311.3 | Pumping Equipment | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 |
| 20 | 320.3 | Water Treatment Equipment | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 |
| 27 | 331.4 | Transm. & Distribution Mains | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 |
| 28 | 333.4 | Services | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 |
| 29 | 334.4 | Meters & Meter Installations | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 |
| 30 | 335.4 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 81,726 | 81,726 | 81,726 | 81,726 | 81,726 | 83,507 | 83,507 | 83,507 | 83,507 | 83,507 | 83,507 | 83,507 | 83,507 | 82,822 |
| 47 | | Subtotal Land & Land Rights | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 |

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year 12/2006 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 12/2007 | (15) Average Balance |
|----------|----------|-----------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-----------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 | 726 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 | 2,520 |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 | 2,218 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 7,892 | 7,892 | 7,892 | 7,892 | 7,892 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 9,673 | 8,988 |
| 19 | 311.3 | Pumping Equipment | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 | 8,218 |
| 20 | 320.3 | Water Treatment Equipment | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 | 7,522 |
| 27 | 331.4 | Transm. & Distribution Mains | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 | 29,293 |
| 28 | 333.4 | Services | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 | 11,913 |
| 29 | 334.4 | Meters & Meter Installations | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 | 3,534 |
| 30 | 335.4 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | 362 | 369 | 369 | 369 | 369 | 378 | 378 | 378 | 378 | 378 | 378 | 378 | 378 | 374 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | 2,543 | 2,660 | 2,899 | 2,933 | 3,017 | 3,083 | 3,186 | 3,255 | 3,465 | 3,596 | 3,628 | 3,772 | 3,817 | 3,219 |
| 38 | 341.5 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 | 5,426 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 84,631 | 84,755 | 84,994 | 85,027 | 85,112 | 86,968 | 87,071 | 87,140 | 87,351 | 87,482 | 87,513 | 87,657 | 87,702 | 86,416 |
| 47 | | Subtotal Land & Land Rights | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 | 764 |

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Harmony Homes

Schedule: A-6

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

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

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

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Harmony Homes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-8
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Harmony Homes

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.

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

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

Florida Public Service Commission

**Harmony Homes
Docket No. 080121-WS**

Schedule: A-8

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|-------------------------------|-------------------------------------|-------------------------------------|
| | 2002 | | |
| 26 | Additions | | NA |
| 27 | Retirements | | NA |
| 28 | Adjustments | | NA |
| 29 | 12/31/02 Balance | | NA |
| | 2003 | | |
| 30 | Additions | | NA |
| 31 | Retirements | | NA |
| 32 | Adjustments | | NA |
| 33 | 06/30/04 Amend. Order Balance | 20,042 | NA |
| | 2004 | | |
| 34 | Additions | 1,348 | NA |
| 35 | Retirements | 0 | NA |
| 36 | Adjustments | (5,739) | NA |
| 37 | 12/31/04 Balance | 15,651 | NA |
| | 2005 | | |
| 38 | Additions | 1,348 | NA |
| 39 | Retirements | 0 | NA |
| 40 | Adjustments | 1 | NA |
| 41 | 12/31/05 Balance | 17,000 | NA |
| | 2006 | | |
| 42 | Additions | 1,878 | NA |
| 43 | Retirements | (1,870) | NA |
| 44 | Adjustments | 7,242 | NA |
| 45 | 12/31/06 Balance | 24,250 | NA |
| | 2007 | | |
| 46 | Additions | 2,842 | NA |
| 47 | Retirements | (1,837) | NA |
| 48 | Adjustments | 12 | NA |
| 49 | Allocations | 773 | NA |
| 50 | 12/31/07 Balance | 26,040 | NA |

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Harmony Homes

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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

| Line No. | Acct No. | (1) Account Name | (2) (3) (4) Historical Test Year 2007 | | | (5) (6) (7) Pro Forma Adjustments | | |
|----------|----------|-----------------------------------|--|---------------------|---------|--------------------------------------|---------------------|--------|
| | | | Adjusted Balance | Non-Used & Useful % | Balance | Amount | Non-Used & Useful % | Amount |
| 1 | | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 | Organization | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 | Franchises | 495 | 0.00% | 0 | 0 | 0.00% | 0 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 | Wells & Springs | (1,992) | 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 | 1,319 | 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 | 46 | 0.00% | 0 | 0 | 0.00% | 0 |
| 16 | | WATER TREATMENT PLANT | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 | Structures & Improvements | 5,221 | 0.00% | 0 | 0 | 0.00% | 0 |
| 19 | 311.3 | Pumping Equipment | 1,130 | 0.00% | 0 | 0 | 0.00% | 0 |
| 20 | 320.3 | Water Treatment Equipment | (1,975) | 0.00% | 0 | 0 | 0.00% | 0 |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 3,929 | 0.00% | 0 | 0 | 0.00% | 0 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,735 | 0.00% | 0 | 0 | 0.00% | 0 |
| 28 | 333.4 | Services | 4,492 | 0.00% | 0 | 0 | 0.00% | 0 |
| 29 | 334.4 | Meters & Meter Installations | (893) | 0.00% | 0 | (3,082) | 0.00% | 0 |
| 30 | 335.4 | Hydrants | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 33 | | GENERAL PLANT | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 35 | 304.5 | Structures & Improvements | 38 | 0.00% | 0 | 0 | 0.00% | 0 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 37 | 340.51 | Computer Equipment | 441 | 0.00% | 0 | 3 | 0.00% | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 43 | 346.5 | Communication Equipment | 3,033 | 0.00% | 0 | 0 | 0.00% | 0 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| 46 | | TOTAL | 25,021 | | 0 | (3,079) | | 0 |

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Harmony Homes

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 No. | Acct No. | (1) Account Name | (2) Prior Year Dec-2006 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec-2007 | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 486 | 488 | 489 | 491 | 492 | 494 | 495 | 497 | 498 | 500 | 501 | 503 | 504 | 495 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | (2,034) | (2,027) | (2,020) | (2,013) | (2,006) | (1,999) | (1,992) | (1,985) | (1,978) | (1,971) | (1,964) | (1,957) | (1,950) | (1,992) |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 1,287 | 1,293 | 1,298 | 1,303 | 1,308 | 1,314 | 1,319 | 1,324 | 1,330 | 1,335 | 1,340 | 1,345 | 1,351 | 1,319 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 37 | 39 | 40 | 42 | 43 | 45 | 46 | 48 | 49 | 51 | 52 | 54 | 55 | 46 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 6,215 | 6,236 | 6,256 | 6,277 | 6,298 | 4,486 | 4,511 | 4,536 | 4,562 | 4,587 | 4,612 | 4,637 | 4,662 | 5,221 |
| 19 | 311.3 | Pumping Equipment | 924 | 959 | 993 | 1,027 | 1,061 | 1,096 | 1,130 | 1,164 | 1,198 | 1,233 | 1,267 | 1,301 | 1,335 | 1,130 |
| 20 | 320.3 | Water Treatment Equipment | (2,007) | (2,001) | (1,996) | (1,991) | (1,986) | (1,980) | (1,975) | (1,970) | (1,965) | (1,960) | (1,954) | (1,949) | (1,944) | (1,975) |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Distr. Reservoirs & Standpipes | 3,822 | 3,838 | 3,855 | 3,872 | 3,889 | 3,906 | 3,923 | 3,940 | 3,957 | 3,974 | 3,991 | 4,008 | 4,025 | 3,923 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,394 | 9,451 | 9,508 | 9,565 | 9,621 | 9,678 | 9,735 | 9,792 | 9,848 | 9,905 | 9,962 | 10,019 | 10,076 | 9,735 |
| 28 | 333.4 | Services | 4,343 | 4,368 | 4,393 | 4,418 | 4,443 | 4,468 | 4,492 | 4,517 | 4,542 | 4,567 | 4,592 | 4,616 | 4,641 | 4,492 |
| 29 | 334.4 | Meters & Meter Installations | (981) | (966) | (951) | (937) | (922) | (907) | (893) | (878) | (863) | (848) | (834) | (819) | (804) | (893) |
| 30 | 335.4 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 341.5 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | 2,762 | 2,807 | 2,852 | 2,898 | 2,943 | 2,988 | 3,033 | 3,078 | 3,124 | 3,169 | 3,214 | 3,259 | 3,305 | 3,033 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 24,250 | 24,484 | 24,718 | 24,952 | 25,185 | 23,587 | 23,826 | 24,064 | 24,302 | 24,541 | 24,779 | 25,018 | 25,256 | 24,536 |

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Harmony Homes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

| Line No. | Acct No. | (1) Account Name | (2) Prior Year Dec-2006 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec-2007 | (15) Average Balance |
|----------|----------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 | Franchises | 486 | 488 | 489 | 491 | 492 | 494 | 495 | 497 | 498 | 500 | 501 | 503 | 504 | 495 |
| 4 | 339.1 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 | Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 | Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 | Wells & Springs | (2,034) | (2,027) | (2,020) | (2,013) | (2,006) | (1,999) | (1,992) | (1,985) | (1,978) | (1,971) | (1,964) | (1,957) | (1,950) | (1,992) |
| 11 | 308.2 | Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 | Supply Mains | 1,287 | 1,293 | 1,298 | 1,303 | 1,308 | 1,314 | 1,319 | 1,324 | 1,330 | 1,335 | 1,340 | 1,345 | 1,351 | 1,319 |
| 13 | 310.2 | Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 | Other Plant & Misc. Equipment | 37 | 39 | 40 | 42 | 43 | 45 | 46 | 48 | 49 | 51 | 52 | 54 | 55 | 46 |
| 16 | | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 6,215 | 6,236 | 6,256 | 6,277 | 6,298 | 4,486 | 4,511 | 4,536 | 4,562 | 4,587 | 4,612 | 4,637 | 4,662 | 5,221 |
| 19 | 311.3 | Pumping Equipment | 924 | 959 | 993 | 1,027 | 1,061 | 1,096 | 1,130 | 1,164 | 1,198 | 1,233 | 1,267 | 1,301 | 1,335 | 1,130 |
| 20 | 320.3 | Water Treatment Equipment | (2,007) | (2,001) | (1,996) | (1,991) | (1,986) | (1,980) | (1,975) | (1,970) | (1,965) | (1,960) | (1,954) | (1,949) | (1,944) | (1,975) |
| 21 | 339.3 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 311.4 | Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 330.4 | Dist. Reservoirs & Standpipes | 3,822 | 3,839 | 3,857 | 3,875 | 3,893 | 3,911 | 3,929 | 3,947 | 3,965 | 3,983 | 4,001 | 4,019 | 4,037 | 3,929 |
| 27 | 331.4 | Transm. & Distribution Mains | 9,394 | 9,451 | 9,508 | 9,565 | 9,621 | 9,678 | 9,735 | 9,792 | 9,848 | 9,905 | 9,962 | 10,019 | 10,076 | 9,735 |
| 28 | 333.4 | Services | 4,343 | 4,368 | 4,393 | 4,418 | 4,443 | 4,468 | 4,492 | 4,517 | 4,542 | 4,567 | 4,592 | 4,616 | 4,641 | 4,492 |
| 29 | 334.4 | Meters & Meter Installations | (981) | (966) | (951) | (937) | (922) | (907) | (893) | (878) | (863) | (848) | (834) | (819) | (804) | (893) |
| 30 | 335.4 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 336.4 | Backflow Prevention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 339.4 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 | Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 304.5 | Structures & Improvements | 34 | 35 | 35 | 36 | 37 | 38 | 38 | 39 | 40 | 41 | 42 | 42 | 43 | 38 |
| 36 | 340.5 | Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 340.51 | Computer Equipment | 183 | 220 | 261 | 301 | 343 | 386 | 430 | 476 | 524 | 574 | 624 | 676 | 729 | 441 |
| 38 | 341.5 | Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 342.5 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 343.5 | Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 344.5 | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 345.5 | Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 346.5 | Communication Equipment | 2,762 | 2,807 | 2,852 | 2,898 | 2,943 | 2,988 | 3,033 | 3,078 | 3,124 | 3,169 | 3,214 | 3,259 | 3,305 | 3,033 |
| 44 | 347.5 | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 348.5 | Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | TOTAL | 24,468 | 24,740 | 25,016 | 25,292 | 25,570 | 24,016 | 24,300 | 24,586 | 24,874 | 25,164 | 25,455 | 25,747 | 26,040 | 25,021 |

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Harmony Homes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-10
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Harmony Homes
 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 Par Books balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2017

Historical [X] Projected []

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastalla

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

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

Florida Public Service Commission

Harmony Homes
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.

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

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

Florida Public Service Commission

Harmony Homes

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) | (3) |
|----------------------------------|------------------------------|------------------------------|
| Line No. | Water Year End Balance | Sewer Year End Balance |
| 2002 | | |
| 20 Additions | | NA |
| 21 Adjustments | | NA |
| 22 12/31/02 Balance | | NA |
| 2003 | | |
| 23 Additions | | NA |
| 24 Adjustments | | NA |
| 25 06/30/04 Amend. Order Balance | 498 | NA |
| 2004 | | |
| 26 Additions | 0 | NA |
| 27 Adjustments | 0 | NA |
| 28 12/31/04 Balance | 498 | NA |
| 2005 | | |
| 29 Additions | 0 | NA |
| 30 Adjustments | 0 | NA |
| 31 12/31/05 Balance | 498 | NA |
| 2006 | | |
| 32 Additions | 0 | NA |
| 33 Adjustments | 0 | NA |
| 34 12/31/06 Balance | 498 | NA |
| 2007 | | |
| 35 Additions | 131 | NA |
| 36 Adjustments | 0 | NA |
| 37 12/31/07 Balance | 629 | NA |

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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.

| Line No. | Acct No. | (1) Description | (2) Historical Test Year 2007 | | | (5) Pro Forma Adjustments | | |
|----------|----------|---------------------------------|-------------------------------|-------------------------|------------|---------------------------|-------------------------|------------|
| | | | (2) Adjusted Balance | (3) Non-Used & Useful % | (4) Amount | (5) Amount | (6) Non-Used & Useful % | (7) Amount |
| 1 | | WATER | | | | | | |
| 2 | | Cash CIAC: | | | | | | |
| 3 | 320 | Water Treatment Equipment | 5 | 0.00% | 0 | | 0.00% | 0 |
| 4 | 334 | Meter Fees | 493 | 0.00% | 0 | | 0.00% | 0 |
| 5 | 331 | Main Extension Charge | 30 | 0.00% | 0 | | 0.00% | 0 |
| 6 | 333 | Service Installation Fees | 0 | 0.00% | 0 | | 0.00% | 0 |
| 7 | | Total Cash CIAC | <u>528</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 8 | | | | | | | | |
| 9 | | Property CIAC: | | | | | | |
| 10 | 330 | Dist Reservoirs & Standpipes | 0 | 0.00% | 0 | | 0.00% | 0 |
| 11 | 331 | T&D Mains | 0 | 0.00% | 0 | | 0.00% | 0 |
| 12 | 333 | Services | 0 | 0.00% | 0 | | 0.00% | 0 |
| 13 | 334 | Meters/Meter Installation | 0 | 0.00% | 0 | | 0.00% | 0 |
| 14 | 335 | Hydrants | 0 | 0.00% | 0 | | 0.00% | 0 |
| 15 | | Total Property CIAC | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 16 | | | | | | | | |
| 17 | | Total Water CIAC | <u>528</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 18 | | | | | | | | |
| 19 | | SEWER | | | | | | |
| 20 | | Cash CIAC: | | | | | | |
| 21 | 380 | Treatment & Disposal Equipment | 0 | 0.00% | 0 | | 0.00% | 0 |
| 22 | 389 | Other | 0 | 0.00% | 0 | | 0.00% | 0 |
| 23 | 361 | Main Extension Charge | 0 | 0.00% | 0 | | 0.00% | 0 |
| 24 | 363 | Service Installation Fees | 0 | 0.00% | 0 | | 0.00% | 0 |
| 25 | | Total Cash CIAC | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 26 | | | | | | | | |
| 27 | | Property CIAC: | | | | | | |
| 28 | 354 | Structures & Improvements | 0 | 0.00% | 0 | | 0.00% | 0 |
| 29 | 360 | Collection Sewers- Force | 0 | 0.00% | 0 | | 0.00% | 0 |
| 30 | 361 | Collection Sewers- Gravity | 0 | 0.00% | 0 | | 0.00% | 0 |
| 31 | 363 | Services to Customers | 0 | 0.00% | 0 | | 0.00% | 0 |
| 32 | 370 | Lift Stations | 0 | 0.00% | 0 | | 0.00% | 0 |
| 33 | 371 | Pumping Equipment | 0 | 0.00% | 0 | | 0.00% | 0 |
| 34 | 366 | Reuse Services | 0 | 0.00% | 0 | | 0.00% | 0 |
| 35 | 375 | Reuse Transmission & Dist Mains | 0 | 0.00% | 0 | | 0.00% | 0 |
| 36 | 389 | Other Plant Misc Equip | 0 | 0.00% | 0 | | 0.00% | 0 |
| 37 | | Total Property CIAC | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 38 | | | | | | | | |
| 39 | | Total Sewer CIAC | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Harmony Homes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

| Line No. | Acct No. | (1) Description | (2) Prior Year Line No. | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Oct-2007 | (15) Average Balance |
|----------|----------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------|----------------------------|
| 1 | | WATER | | | | | | | | | | | | | | |
| 2 | | Cash CIAC: | | | | | | | | | | | | | | |
| 3 | 320 | Water Treatment Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 334 | Meter Fees | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 |
| 5 | 331 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131 | 131 | 131 | 30 |
| 6 | 333 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Total Cash CIAC | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 629 | 629 | 629 | 528 |
| 8 | | | | | | | | | | | | | | | | |
| 9 | | Property CIAC: | | | | | | | | | | | | | | |
| 10 | 330 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 331 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 333 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 334 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 335 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | | | | | | | | | | | | | | | |
| 17 | | Total Water CIAC | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 629 | 629 | 629 | 528 |
| 18 | | | | | | | | | | | | | | | | |
| 19 | | SEWER | | | | | | | | | | | | | | |
| 20 | | Cash CIAC: | | | | | | | | | | | | | | |
| 21 | 380 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 389 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 361 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 363 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | | | | | | | | | |
| 27 | | Property CIAC: | | | | | | | | | | | | | | |
| 28 | 354 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 360 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 361 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 363 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 370 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | 371 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 34 | 366 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 375 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 389 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | | | | | | | | | | | | | | | | |
| 39 | | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Harmony Homes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

| Line No. | (1) Description | (2) Prior Year Line No. | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 10/01/07 | (15) Average Balance |
|----------|-------------------------------------|-------------------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|---------------|----------------------|
| 1 | WATER | | | | | | | | | | | | | | |
| 2 | Cash CIAC: | | | | | | | | | | | | | | |
| 3 | 320 Water Treatment Equipment | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 334 Meter Fees | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 |
| 5 | 331 Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131 | 131 | 131 | 30 |
| 6 | 333 Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total Cash CIAC | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 629 | 629 | 629 | 528 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Property CIAC: | | | | | | | | | | | | | | |
| 10 | 330 Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 331 T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 333 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 334 Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 335 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | | | | | | | | | | | | | | |
| 17 | Total Water CIAC | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 498 | 629 | 629 | 629 | 528 |
| 18 | | | | | | | | | | | | | | | |
| 19 | SEWER | | | | | | | | | | | | | | |
| 20 | Cash CIAC: | | | | | | | | | | | | | | |
| 21 | 380 Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 389 Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 361 Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 363 Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Total Cash CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | | | | | | | | |
| 27 | Property CIAC: | | | | | | | | | | | | | | |
| 28 | 354 Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 360 Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 361 Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 363 Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 370 Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | 371 Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 34 | 366 Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 375 Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 389 Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | Total Property CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | | | | | | | | | | | | | | | |
| 39 | Total Sewer CIAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 1 of 2

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Harmony Homes
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

| Line No. | (1) Description | (2) Water Year End Balance | (3) Sewer Year End Balance |
|----------|-------------------------------|-------------------------------------|-------------------------------------|
| | 2002 | | |
| 20 | Additions | | NA |
| 21 | Adjustments | | NA |
| 22 | 12/31/02 Balance | | NA |
| | 2003 | | |
| 23 | Additions | | NA |
| 24 | Adjustments | | NA |
| 25 | 06/30/04 Amend. Order Balance | 309 | NA |
| | 2004 | | |
| 26 | Additions | 12 | NA |
| 27 | Adjustments | 0 | NA |
| 28 | 12/31/04 Balance | 321 | NA |
| | 2005 | | |
| 29 | Additions | 12 | NA |
| 30 | Adjustments | 0 | NA |
| 31 | 12/31/05 Balance | 333 | NA |
| | 2006 | | |
| 32 | Additions | 32 | NA |
| 33 | Adjustments | (24) | NA |
| 34 | 12/31/06 Balance | 341 | NA |
| | 2007 | | |
| 35 | Additions | 12 | NA |
| 36 | Adjustments | (13) | NA |
| 37 | 12/31/07 Balance | 341 | NA |

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Harmony Homes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-14
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

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

| Line No. | (1) Description | (2) Historical Test Year 2007 | | | (5) Pro Forma Adjustments | | |
|----------|-------------------------------------|-------------------------------|-------------------------|------------|---------------------------|-------------------------|------------|
| | | (2) Adjusted Balance | (3) Non-Used & Useful % | (4) Amount | (5) Amount | (6) Non-Used & Useful % | (7) Amount |
| 1 | WATER | | | | | | |
| 2 | Cash | | | | | | |
| 3 | 320 Water Treatment Equipment | 2 | 0.00% | 0 | | 0.00% | 0 |
| 4 | 334 Meter Fees | 339 | 0.00% | 0 | | 0.00% | 0 |
| 5 | 331 Main Extension Charge | 0 | 0.00% | 0 | | 0.00% | 0 |
| 6 | 333 Service Installation Fees | 0 | 0.00% | 0 | | 0.00% | 0 |
| 7 | Total Cash | <u>341</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 8 | | | | | | | |
| 9 | Property | | | | | | |
| 10 | 330 Dist Reservoirs & Standpipes | 0 | 0.00% | 0 | | 0.00% | 0 |
| 11 | 331 T&D Mains | 0 | 0.00% | 0 | | 0.00% | 0 |
| 12 | 333 Services | 0 | 0.00% | 0 | | 0.00% | 0 |
| 13 | 334 Meters/Meter Installation | 0 | 0.00% | 0 | | 0.00% | 0 |
| 14 | 335 Hydrants | 0 | 0.00% | 0 | | 0.00% | 0 |
| 15 | Total Property | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 16 | | | | | | | |
| 17 | Total Water | <u>341</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 18 | | | | | | | |
| 19 | SEWER | | | | | | |
| 20 | Cash | | | | | | |
| 21 | 380 Treatment & Disposal Equipment | 0 | 0.00% | 0 | | 0.00% | 0 |
| 22 | 389 Other | 0 | 0.00% | 0 | | 0.00% | 0 |
| 23 | 361 Main Extension Charge | 0 | 0.00% | 0 | | 0.00% | 0 |
| 24 | 363 Service Installation Fees | 0 | 0.00% | 0 | | 0.00% | 0 |
| 25 | Total Cash | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 26 | | | | | | | |
| 27 | Property | | | | | | |
| 28 | 354 Structures & Improvements | 0 | 0.00% | 0 | | 0.00% | 0 |
| 29 | 360 Collection Sewers- Force | 0 | 0.00% | 0 | | 0.00% | 0 |
| 30 | 361 Collection Sewers- Gravity | 0 | 0.00% | 0 | | 0.00% | 0 |
| 31 | 363 Services to Customers | 0 | 0.00% | 0 | | 0.00% | 0 |
| 32 | 370 Lift Stations | 0 | 0.00% | 0 | | 0.00% | 0 |
| 33 | 371 Pumping Equipment | 0 | 0.00% | 0 | | 0.00% | 0 |
| 34 | 366 Reuse Services | 0 | 0.00% | 0 | | 0.00% | 0 |
| 35 | 375 Reuse Transmission & Dist Mains | 0 | 0.00% | 0 | | 0.00% | 0 |
| 36 | 389 Other Plant Misc Equip | 0 | 0.00% | 0 | | 0.00% | 0 |
| 37 | Total Property | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |
| 38 | | | | | | | |
| 39 | Total Sewer | <u>0</u> | | <u>0</u> | <u>0</u> | | <u>0</u> |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
Harmony Homes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

| Line No. | Acct No. | (1) Description | (2) Prior Year Dec-2006 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Dec-2007 | (15) Average Balance |
|----------|----------|---------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------|----------------------------|
| 1 | | WATER | | | | | | | | | | | | | | |
| 2 | | Cash | | | | | | | | | | | | | | |
| 3 | 320 | Water Treatment Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4 | 334 | Meter Fees | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 352 | 340 |
| 5 | 331 | Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 333 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Total Cash AAC | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 354 | 342 |
| 8 | | | | | | | | | | | | | | | | |
| 9 | | Property | | | | | | | | | | | | | | |
| 10 | 330 | Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 331 | T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 333 | Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 334 | Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 335 | Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | Total Property AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | | | | | | | | | | | | | | | |
| 17 | | Total Water AAC | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 354 | 342 |
| 18 | | | | | | | | | | | | | | | | |
| 19 | | SEWER | | | | | | | | | | | | | | |
| 20 | | Cash | | | | | | | | | | | | | | |
| 21 | 380 | Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 389 | Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 361 | Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 363 | Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | | Total Cash AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | | | | | | | | | |
| 27 | | Property | | | | | | | | | | | | | | |
| 28 | 354 | Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 360 | Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 361 | Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 363 | Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 370 | Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | 371 | Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 34 | 366 | Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 375 | Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 389 | Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | | Total Property AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | | | | | | | | | | | | | | | | |
| 39 | | Total Sewer AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Harmony Homes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

| Line No. | (1) Description | (2) Prior Year 12/01/06 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) 12/01/07 | (15) Average Balance |
|----------|-------------------------------------|-------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|------------------|----------------------------|
| 1 | WATER | | | | | | | | | | | | | | |
| 2 | Cash | | | | | | | | | | | | | | |
| 3 | 320 Water Treatment Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4 | 334 Meter Fees | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 | 339 |
| 5 | 331 Main Extension Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 333 Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total Cash AAC | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Property | | | | | | | | | | | | | | |
| 10 | 330 Dist Reservoirs & Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 331 T&D Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 333 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 334 Meters/Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 335 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Total Property AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | | | | | | | | | | | | | | |
| 17 | Total Water AAC | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 341 |
| 18 | | | | | | | | | | | | | | | |
| 19 | SEWER | | | | | | | | | | | | | | |
| 20 | Cash | | | | | | | | | | | | | | |
| 21 | 380 Treatment & Disposal Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 389 Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 361 Main Extension Charge | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 363 Service Installation Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | Total Cash AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | | | | | | | | |
| 27 | Property | | | | | | | | | | | | | | |
| 28 | 354 Structures & Improvements | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 29 | 360 Collection Sewers- Force | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 30 | 361 Collection Sewers- Gravity | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 31 | 363 Services to Customers | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 32 | 370 Lift Stations | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 33 | 371 Pumping Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 34 | 366 Reuse Services | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 35 | 375 Reuse Transmission & Dist Mains | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 36 | 389 Other Plant Misc Equip | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 37 | Total Property AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | | | | | | | | | | | | | | | |
| 39 | Total Sewer AAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****Harmony Homes**

Schedule: A-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

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

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

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

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

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

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

Florida Public Service Commission

**Harmony Homes
Docket No. 080121-WS
0**

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

| Line No. | (1) Description | (2) 12/31/06 | (3) 2007 Average |
|----------|---|------------------|------------------------|
| 1 | Balance Sheet Accounts | | |
| 2 | 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 | 0 | 392 |
| 6 | Materials & Supplies | 0 | 0 |
| 7 | Unbilled Revenues | 659,907 | 706,580 |
| 8 | Prepayments | 153,113 | 181,073 |
| 9 | | | |
| 10 | TOTAL CURRENT ASSETS | <u>2,603,576</u> | <u>2,658,067</u> |
| 11 | | | |
| 12 | Less: | | |
| 13 | Accounts Payable | 2,281,410 | 799,218 |
| 14 | Accrued Taxes | (601,457) | (1,155,342) |
| 15 | Accrued Interest | 4,215 | 17,085 |
| 16 | Misc. Current & Accrued Liabilities | 463,905 | 675,491 |
| 17 | | | |
| 18 | TOTAL CURRENT & ACC. LIABILITIES | <u>2,148,073</u> | <u>336,452</u> |
| 19 | | | |
| 20 | Total Working Capital Balance Sheet Accounts- All Systems | <u>455,503</u> | <u>2,321,615</u> |
| 21 | | | |
| 22 | Allocation for this System: | | |
| 23 | Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc. | | |
| 24 | Allocation Percentage - Water | 0.171% | 0.169% |
| 25 | Assets Allocated - Water (line 10 x line 23) | 4,457 | 4,482 |
| 26 | (Less)Liabilities Allocated - Water (line 18 x line 23) | (3,677) | (567) |
| 27 | | | |
| 28 | Allocation Percentage - Sewer | 0.000% | 0.000% |
| 29 | Assets Allocated - Sewer (line 7 x line 17) | NA | NA |
| 30 | (Less)Liabilities Allocated - Sewer (line 12 x line 17) | NA | NA |
| 31 | | | |
| 32 | Direct Assignment of CWC Accounts: | | |
| 33 | Deferred Rate Case Expense | | |
| 34 | Water | 0 | 0 |
| 35 | Sewer | 0 | 0 |
| 36 | | | |
| 37 | Other Regulatory Assets | | |
| 38 | Water | 3,130 | 2,956 |
| 39 | Sewer | 0 | 0 |
| 40 | | | |
| 41 | Other Deferred Debits | | |
| 42 | Water | 0 | 1,149 |
| 43 | Sewer | 0 | 0 |
| 44 | | | |
| 45 | Total Balance Sheet CWC-this system | | |
| 46 | Water (Lines 25-26+34+38+42) | <u>3,910</u> | <u>8,020</u> |
| 47 | Sewer (Lines 29-30+35+39+43) | <u>0</u> | <u>0</u> |

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Harmony Homes

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 Arzaldo

| Line No. | (1) ASSETS | (2) Prior Year 12/31/06 | (3) 1/31/07 | (4) 2/28/07 | (5) 3/31/07 | (6) 4/30/07 | (7) 5/31/07 | (8) 6/30/07 | (9) 7/31/07 | (10) 8/31/07 | (11) 9/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
|----------|------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|------------------|------------------|------------------|----------------------------|
| 1 | Utility Plant | 85,966,260 | 90,505,275 | 91,370,203 | 91,349,024 | 91,778,934 | 92,095,149 | 92,842,612 | 93,231,021 | 93,369,496 | 93,767,683 | 93,763,576 | 97,847,581 | 98,842,627 | 92,825,342 |
| 2 | Construction Work in Progress | 10,726,248 | 6,220,061 | 6,049,130 | 7,003,882 | 7,735,248 | 8,218,675 | 7,940,645 | 8,053,771 | 8,374,520 | 8,444,199 | 8,791,519 | 5,053,856 | 4,064,016 | 7,436,598 |
| 3 | Utility Plant Acquisition | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | GROSS UTILITY PLANT | 96,692,508 | 96,725,336 | 97,419,333 | 98,352,906 | 99,514,182 | 100,313,824 | 100,783,257 | 101,284,792 | 101,744,016 | 102,211,882 | 102,555,095 | 102,901,437 | 102,906,643 | 100,261,939 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Less: Accumulated Depreciation | (30,194,077) | (30,093,298) | (30,398,174) | (30,450,557) | (30,730,116) | (30,990,656) | (31,217,204) | (31,443,483) | (31,783,136) | (32,068,280) | (32,373,717) | (32,489,964) | (32,868,357) | (31,315,463) |
| 8 | | | | | | | | | | | | | | | |
| 9 | NET UTILITY PLANT | 66,498,431 | 66,632,038 | 67,021,159 | 67,902,349 | 68,784,066 | 69,323,168 | 69,566,053 | 69,841,309 | 69,960,880 | 70,143,602 | 70,181,378 | 70,411,473 | 70,038,286 | 68,946,476 |
| 10 | | | | | | | | | | | | | | | |
| 11 | OTHER PHYSICAL PROPERTY | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,090,925 | 2,006,994 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Cash | 330,281 | 367,195 | 367,195 | 367,195 | 417,936 | 417,116 | 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) | (63,655) | (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) |
| 18 | Temporary Investments | | 5,092 | | | | | | | | | | | | 392 |
| 19 | Materials & Supplies | | | | | | | | | | | | | | |
| 20 | Unbilled Revenue | 659,907 | 670,701 | 609,769 | 699,092 | 746,285 | 831,743 | 829,001 | 749,130 | 783,217 | 645,341 | 656,591 | 616,494 | 688,269 | 706,580 |
| 21 | Prepayments | 153,113 | 155,190 | 155,700 | 153,806 | 170,702 | 172,560 | 180,144 | 176,361 | 210,412 | 209,219 | 209,451 | 203,994 | 203,303 | 181,073 |
| 22 | Other Current Assets | | 2,490 | 13,225 | 17,062 | 43 | | 1,278 | 1,852 | 8,671 | 2,354 | 3,303 | 6,359 | 14,267 | 5,454 |
| 23 | | | | | | | | | | | | | | | |
| 24 | TOTAL CURRENT ASSETS | 639,018 | 151,580 | 1,486,165 | 363,105 | 1,515,347 | 1,835,396 | 1,803,232 | 1,424,804 | 1,903,718 | 1,614,479 | 2,169,381 | 264,232 | 1,761,616 | 1,302,467 |
| 25 | | | | | | | | | | | | | | | |
| 26 | Prelim Survey & Investigation Chgs | 2,695 | 2,695 | 2,695 | 2,695 | 2,695 | | 3,025 | 5,302 | 104,923 | 106,243 | 145,695 | 146,751 | 150,924 | 52,026 |
| 27 | Deferred Rate Case Expense | 1,463,105 | 1,549,581 | 1,628,699 | 1,825,590 | 1,939,511 | 2,033,013 | 2,163,119 | 2,196,340 | 2,189,455 | 115,935 | 135,972 | 144,201 | 196,273 | 1,352,369 |
| 28 | Regulatory Assets | 1,902,193 | 1,865,647 | 1,829,101 | 1,792,556 | 1,756,010 | 1,719,463 | 1,682,918 | 1,652,285 | 1,621,652 | 1,591,019 | 1,561,082 | 1,529,754 | 1,499,121 | 1,692,523 |
| 29 | Other Deferred Debits | 499,109 | 490,193 | 477,396 | 473,555 | 484,060 | 473,612 | 464,714 | 454,054 | 443,845 | 426,275 | 411,422 | 386,609 | 508,769 | 461,047 |
| 30 | | | | | | | | | | | | | | | |
| 31 | TOTAL DEFERRED DEBITS | 3,867,102 | 3,908,116 | 3,937,891 | 4,094,396 | 4,182,276 | 4,226,088 | 4,313,776 | 4,307,981 | 4,359,875 | 2,239,472 | 2,254,171 | 2,207,315 | 2,355,087 | 3,557,965 |
| 32 | | | | | | | | | | | | | | | |
| 33 | TOTAL ASSETS | 73,004,551 | 72,691,734 | 74,445,215 | 74,359,850 | 76,481,689 | 77,384,652 | 77,683,061 | 77,574,094 | 78,224,473 | 75,997,547 | 76,604,930 | 74,883,020 | 76,245,914 | 75,813,902 |

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Harmony Homes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-19
Page: 1 of 1
Preparer: S Anzaldo

| Line No. | (1) Liabilities | (2) Prior Year 12/31/06 | (3) 1/31/07 | (4) 2/28/07 | (5) 3/31/07 | (6) 4/30/07 | (7) 5/31/07 | (8) 6/30/07 | (9) 7/31/07 | (10) 8/31/07 | (11) 9/30/07 | (12) 10/31/07 | (13) 11/30/07 | (14) 12/31/07 | (15) Average Balance |
|----------|---|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|------------------|------------------|------------------|----------------------------|
| 1 | Common Stock Issued | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 | 52,724,744 |
| 2 | Preferred Stock Issued | | | | | | | | | | | | | | |
| 3 | Additional Paid in Capital | (4,180,143) | (3,762,331) | (1,879,557) | (1,268,794) | (465,141) | 72,323 | 522,986 | 928,358 | 1,650,430 | 1,701,590 | 2,419,162 | 2,577,369 | 979,027 | (54,209) |
| 4 | Retained Earnings | (14,202,351) | (14,323,829) | (14,519,439) | (14,610,772) | (14,521,137) | (14,470,292) | (14,512,011) | (14,776,827) | (15,108,004) | (17,037,040) | (17,267,575) | (17,561,226) | (17,942,759) | (15,450,251) |
| 5 | Other Equity Capital | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | TOTAL EQUITY CAPITAL | 34,342,250 | 34,638,584 | 36,325,748 | 36,845,178 | 37,738,466 | 38,326,775 | 38,735,719 | 38,876,275 | 39,267,170 | 37,389,294 | 37,876,331 | 37,740,887 | 35,761,012 | 37,220,284 |
| 8 | | | | | | | | | | | | | | | |
| 9 | TOTAL LONG TERM DEBT | 20,501,000 | 21,640,440 | 21,640,440 | 21,640,440 | 22,645,869 | 22,645,869 | 22,645,869 | 22,645,869 | 22,645,869 | 22,645,869 | 22,645,869 | 22,645,869 | 26,136,123 | 22,517,338 |
| 10 | | | | | | | | | | | | | | | |
| 11 | Accounts Payable | 2,281,410 | 673,624 | 762,950 | 593,216 | 658,664 | 788,593 | 638,418 | 399,264 | 545,536 | 577,677 | 624,290 | 936,506 | 909,683 | 799,218 |
| 12 | Accts & Int. Payable-Asso Cos | | | | | | | | | | | | | | |
| 13 | Accrued Taxes | (601,457) | (794,904) | (784,031) | (885,992) | (730,385) | (563,328) | (466,880) | (734,503) | (764,216) | (1,668,643) | (1,586,004) | (2,578,863) | (2,860,234) | (1,155,342) |
| 14 | Accrued Interest | 4,215 | 6,873 | 9,451 | 11,943 | 14,386 | 16,977 | 19,467 | 21,934 | 24,164 | 26,615 | 28,803 | 30,940 | 6,333 | 17,085 |
| 15 | Accrued Dividends | | | | | | | | | | | | | | |
| 16 | Customer Deposits | 582,055 | 574,701 | 563,299 | 551,856 | 538,675 | 532,477 | 539,456 | 531,789 | 520,054 | 513,357 | 501,455 | 493,285 | 287,122 | 517,660 |
| 17 | Misc. Current & Accrued Liabilities | 463,905 | 537,774 | 558,454 | 291,076 | 312,626 | 376,164 | 365,027 | 690,777 | 901,548 | 1,439,059 | 1,502,564 | 602,591 | 739,819 | 675,491 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL CURRENT & ACC LIABILITIES | 2,730,128 | 998,066 | 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) | 654,112 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Other Deferred Credits & Oper. Reserves | | 2,044 | 4,088 | 6,132 | 7,739 | 8,909 | 10,079 | 11,249 | 12,419 | 13,589 | 14,759 | 15,929 | 17,099 | 9,541 |
| 22 | | | | | | | | | | | | | | | |
| 23 | Contributions in Aid of Construction | 26,756,946 | 28,814,834 | 26,843,520 | 26,861,162 | 26,927,275 | 26,960,311 | 26,981,271 | 26,994,018 | 27,011,754 | 27,077,994 | 27,091,567 | 27,168,192 | 27,263,271 | 26,980,932 |
| 24 | Less: Accum Amort of CIAC | (11,493,433) | (11,569,896) | (11,646,361) | (11,722,827) | (11,799,291) | (11,875,755) | (11,953,026) | (12,030,242) | (12,107,485) | (12,184,923) | (12,262,362) | (12,339,976) | (12,351,642) | (11,949,017) |
| 25 | Accumulated Deferred Income Taxes-FIT | 133,049 | 133,049 | 133,046 | 133,055 | 133,054 | 133,049 | 133,050 | 133,053 | 133,049 | 133,048 | 133,047 | 133,049 | 297,791 | 145,722 |
| 26 | Accumulated Deferred Income Taxes-SIT | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 34,611 | 39,537 | 34,990 |
| 27 | | | | | | | | | | | | | | | |
| 28 | Total CIAC & Def Taxes | 15,431,173 | 15,412,598 | 15,364,816 | 15,306,001 | 15,295,649 | 15,252,216 | 15,195,906 | 15,131,440 | 15,071,929 | 15,060,730 | 14,996,863 | 14,995,876 | 15,248,957 | 15,212,627 |
| 29 | | | | | | | | | | | | | | | |
| 30 | TOTAL EQUITY CAPITAL & LIABILITIES | 73,004,651 | 72,691,734 | 74,445,215 | 74,359,850 | 76,481,689 | 77,384,652 | 77,683,061 | 77,574,094 | 78,224,473 | 76,997,547 | 76,604,930 | 74,883,020 | 76,245,914 | 76,813,902 |

Harmony Homes
NET OPERATING INCOME

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

Florida Public Service Commission

Harmony Homes
 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) Line No. | (2) Per Books 2007 | (3) Utility Test Year Adjustment | (4) Adjusted Test Year 2007 | (5) Pro Forma Adjustments | (6) Pro Forma Adjusted | (7) Requested Revenue Adjustment | (8) Requested Annual Revenues | (9) Supporting Schedules | |
|-----------------|---------------------------------------|-------------------------------------|--------------------------------|------------------------------|---------------------------|-------------------------------------|----------------------------------|-----------------------------|----------|
| 1 | OPERATING REVENUES | 30,433 | (216) | 30,217 | 0 | 30,217 | 21,114 | 51,331 | B-4, E-2 |
| 2 | Operation & Maintenance | 41,986 | (12,964) | 29,022 | 2,794 | 31,815 | 312 | 32,127 | B-5 |
| 3 | Depreciation, net of CIAC Amort., U&U | 2,830 | 580 | 3,410 | 315 | 3,725 | 0 | 3,725 | B-13 |
| 4 | Amortization | 0 | 348 | 348 | 0 | 348 | 0 | 348 | B-3 |
| 5 | Taxes Other Than Income | 2,220 | 1,395 | 3,615 | 316 | 3,932 | 950 | 4,882 | B-15 |
| 6 | Provision for Income Taxes | (6,405) | 3,499 | (2,905) | (1,439) | (4,345) | 7,658 | 3,313 | C-1, B-3 |
| 7 | OPERATING EXPENSES | 40,631 | (7,141) | 33,490 | 1,985 | 35,475 | 8,920 | 44,395 | |
| 8 | NET OPERATING INCOME | (10,198) | 6,925 | (3,273) | (1,985) | (5,258) | 12,194 | 6,936 | |
| 9 | RATE BASE | 58,100 | 11,127 | 69,227 | 15,966 | 85,194 | | 85,194 | A-1 |
| 10 | RATE OF RETURN | -17.55% | | -4.73% | | | | 8.14% | |

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

| Line No. | (1) Description | (2) Per Books 2007 | (3) Utility Test Year Adjustment | (4) Adjusted Test Year 2007 | (5) Pro Forma Adjustments | (6) Pro Forma Adjusted | (7) Requested Revenue Adjustment | (8) Requested Annual Revenues | (9) Supporting Schedules |
|----------|--------------------------------------|-----------------------|-------------------------------------|--------------------------------|------------------------------|---------------------------|-------------------------------------|----------------------------------|-----------------------------|
| 1 | OPERATING REVENUES | 0 | NA | NA | 0 | NA | NA | NA | B-4, E-2 |
| 2 | Operation & Maintenance | NA | NA | NA | NA | NA | NA | NA | B-6 |
| 3 | Depreciation, net of CIAC Amort.,U&U | NA | NA | NA | NA | NA | NA | NA | B-14 |
| 4 | Amortization | NA | NA | NA | NA | NA | NA | NA | B-3 |
| 5 | Taxes Other Than Income | NA | NA | NA | NA | NA | NA | NA | B-15 |
| 6 | Provision for Income Taxes | NA | NA | NA | NA | NA | NA | NA | C-1, B-3 |
| 7 | OPERATING EXPENSES | NA | NA | NA | NA | NA | NA | NA | |
| 8 | NET OPERATING INCOME | NA | NA | NA | NA | NA | NA | NA | |
| 9 | RATE BASE | NA | NA | NA | NA | NA | NA | NA | A-2 |
| 10 | RATE OF RETURN | NA | | NA | | | NA | NA | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygial

Historical [X] Projected []

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

| Line No. | Acct | (1) Description | (2) 2007 Water | (3) 2007 Sewer | (4) Supporting Schedules | |
|----------|---------|--|---|----------------------|--------------------------------|----------|
| 1 | | UTILITY TEST YEAR ADJUSTMENTS - 2007 | | | | |
| 2 | A | REVENUES | | | | |
| 3 | | Billed less Booked Revenue | | | | |
| 4 | | Billed less Booked Revenue | (216) | | E-2 | |
| 5 | | TOTAL REVENUE ADJUSTMENTS | <u>(216)</u> | <u>NA</u> 0 | | |
| 6 | | | | | | |
| 7 | B | OPERATIONS & MAINTENANCE | | | | |
| 8 | 601/701 | Salaries & Wages - Employees | Normalize 2007 employee terminations & New Hires | (118) | 0 | B-5, B-6 |
| 9 | 601/701 | | Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%) | 97 | 0 | |
| 10 | 603/703 | Salaries & Wages - Officers, Exec. | | 0 | 0 | |
| 11 | 604/704 | Employee Pensions & Benefits | | 0 | 0 | |
| 12 | 610/710 | Purchased Water / Sewer Treatment | | 0 | 0 | |
| 13 | NA/711 | Sludge Removal Expense | | 0 | 0 | |
| 14 | 615/715 | Purchased Power | | 0 | 0 | |
| 15 | 616/716 | Fuel for Purchased Power | | 0 | 0 | |
| 16 | 618/718 | Chemicals | | 0 | 0 | |
| 17 | 620/720 | Materials & Supplies | | 0 | 0 | |
| 18 | 631/731 | Contractual Services - Engineering | | 0 | 0 | |
| 19 | 632/732 | Contractual Services - Accounting | Normalize 2007 Audit Fees | 76 | 0 | |
| 20 | 633/733 | Contractual Services - Legal | Normalize Legal fees on Used & Useful | 15 | 0 | |
| 21 | 634/734 | Contractual Services - Mgmt. Fees | Normalize 2007 Service Headcount | 13 | 0 | |
| 22 | 634/734 | | Normalize 2007 4.0% Service Wage increase effective 4/1/07 | 8 | 0 | |
| 23 | 634/734 | | Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07 | 1 | 0 | |
| 24 | 635/735 | Contractual Services - Testing | | 0 | 0 | |
| 25 | 636/736 | Contractual Services - Other | Normalize 2007 ACO billings | 64 | 0 | |
| 26 | 641/741 | Rental of Building/Real Prop. | | 0 | 0 | |
| 27 | 642/742 | Rental of Equipment | | 0 | 0 | |
| 28 | 650/750 | Transportation Expenses | | 0 | 0 | |
| 29 | 656/756 | Insurance - Vehicle | | 0 | 0 | |
| 30 | 657/757 | Insurance - General Liability | | 0 | 0 | |
| 31 | 658/758 | Insurance - Workman's Comp. | | 0 | 0 | |
| 32 | 659/759 | Insurance - Other | | 0 | 0 | |
| 33 | 660/760 | Advertising Expense | | 0 | 0 | |
| 34 | 666/766 | Reg. Comm. Exp. - Rate Case Amort. | | 0 | 0 | |
| 35 | 667/767 | Reg. Comm. Exp. - Rate Case Other | | 0 | 0 | |
| 36 | 670/770 | Bad Debt Expense | | 0 | 0 | |
| 37 | 675/775 | Miscellaneous Expense | Normalize 2007 Intercompany allocations | (12,742) | 0 | |
| 38 | 675/775 | | Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses | (43) | 0 | |
| 39 | 675/775 | | Normalize 2007 Intercompany misallocation due to Fairways | (28) | 0 | |
| 40 | | Excess water loss adjustment for Purchased Water, Power, and Chemicals | | (307) | | |
| 41 | | | | | | |
| 42 | | TOTAL O&M ADJUSTMENTS | <u>(12,964)</u> | <u>NA</u> | | |
| 43 | | | | | | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Pro Forma Water | (3) Pro Forma Sewer | (4) Supporting Schedules |
|----------|---|---------------------------|---------------------------|--------------------------------|
| 1 | UTILITY TEST YEAR ADJUSTMENTS - 2007, continued | | | |
| 2 | C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) | | | B-13, B-14 |
| 3 | Allocation of Corporate IT | 546 | NA | |
| 4 | Allocation of Corp Structures & Improvements | 9 | NA | |
| 5 | PSC Audit Adjustments | - | NA | |
| 6 | PSC Depr Rate Correction, Depr Expn | 12 | NA | |
| 7 | PSC Depr Rate Correction, Amort CIAC | 13 | NA | |
| 8 | Reduction for NU&U | - | NA | |
| 9 | TOTAL DEPRECIATION ADJUSTMENTS | <u>580</u> | <u>NA</u> | |
| 10 | | | | |
| 11 | | | | |
| 12 | D AMORTIZATION | | | |
| 13 | To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS | 348 | NA | |
| 14 | - | 0 | NA | |
| 15 | TOTAL AMORTIZATION ADJUSTMENTS | <u>348</u> | <u>NA</u> | |
| 16 | | | | |
| 17 | | | | |
| 18 | E TAXES OTHER THAN INCOME TAX | | | B-15 |
| 19 | RAF adjustment RAF on Adj'd Rev less RAF Per Books | (10) | NA | |
| 20 | Payroll tax adjustment On Salary & Wage adjustments explained above | 1,405 | NA | |
| 21 | Property tax adjustment | 0 | NA | |
| 22 | Property tax adjustment | 0 | NA | |
| 23 | TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS | <u>1,395</u> | <u>NA</u> | |
| 24 | | | | |
| 25 | | | | |
| 26 | F INCOME TAXES | | | |
| 27 | Income tax impact of the adjustments to per book income | 3,499 | NA | C-1 |
| 28 | TOTAL INCOME TAX ADJUSTMENTS | <u>3,499</u> | <u>NA</u> | |
| 29 | | | | |
| 30 | TOTAL EXPENSE ADJUSTMENTS | <u>(7,141)</u> | <u>NA</u> | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Acct | (1) Description | (2) Water | (3) Sewer | (4) Supporting Schedules |
|----------|---------|--------------------------------------|--|--------------|-----------------------------|
| 1 | | UTILITY PRO FORMA ADJUSTMENTS | | | |
| 2 | | | | | |
| 3 | B | OPERATIONS & MAINTENANCE | | | |
| 4 | 601/701 | Salaries & Wages - Employees | 4.0% Wage increase effective 4/1/08 | 392 | 0 |
| 5 | 601/701 | | Market Based Increases | 706 | 0 |
| 6 | 601/701 | | New Rates Manager & Controller | 287 | 0 |
| 7 | 601/701 | | | 0 | 0 |
| 8 | 601/701 | | | 0 | 0 |
| 9 | 603/703 | Salaries & Wages - Officers, Exec. | | 0 | 0 |
| 10 | 604/704 | Employee Pensions & Benefits | Increase in Benefit costs/head in 2008 | 322 | 0 |
| 11 | 610/710 | Purchased Water / Sewer Treatment | | 0 | 0 |
| 12 | NA/711 | Sludge Removal Expense | | 0 | 0 |
| 13 | 615/715 | Purchased Power | | 0 | 0 |
| 14 | 616/716 | Fuel for Purchased Power | | 0 | 0 |
| 15 | 618/718 | Chemicals | | 0 | 0 |
| 16 | 620/720 | Materials & Supplies | | 0 | 0 |
| 17 | 631/731 | Contractual Services - Engineering | | 0 | 0 |
| 18 | 632/732 | Contractual Services - Accounting | | 0 | 0 |
| 19 | 633/733 | Contractual Services - Legal | | 0 | 0 |
| 20 | 634/734 | Contractual Services - Mgmt. Fees | Additional 2008 Service Co headcount | 8 | 0 |
| 21 | 634/734 | | Service Co. 4.0% Wage increase effective 4/1/08 | 33 | 0 |
| 22 | 634/734 | | FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08 | 3 | 0 |
| 23 | 634/734 | | Service Co. allocation adjustment for dual Water/Sewer customers | (103) | 0 |
| 24 | 634/734 | | Additional 2008 Service Co employee benefits | 22 | 0 |
| 25 | 635/735 | Contractual Services - Testing | | 0 | 0 |
| 26 | 636/736 | Contractual Services - Other | ACO 4.0% Wage increase effective 4/1/08 | 14 | 0 |
| 27 | 636/736 | | FICA taxes on ACO 4.0% Wage increase effective 4/1/08 | 1 | 0 |
| 28 | 636/736 | | ACO allocation adjustment for dual Water/Sewer customers | (89) | 0 |
| 29 | 636/736 | | Additional 2006 ACO employee benefits | 100 | 0 |
| 30 | 636/736 | | | 0 | 0 |
| 31 | 636/736 | | | 0 | 0 |
| 32 | 641/741 | Rental of Building/Real Prop. | New office rent | 14 | 0 |
| 33 | 642/742 | Rental of Equipment | | 0 | 0 |
| 34 | 650/750 | Transportation Expenses | Adjust fuel to \$3.36/gal | 108 | 0 |
| 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 | 873 | 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) | 101 | 0 |
| 44 | | | | | |
| 45 | | | | | |
| 46 | | TOTAL O&M ADJUSTMENTS | | <u>2,794</u> | <u>NA</u> |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Water | (3) Sewer | (4) Supporting Schedules |
|----------|---|----------------|--------------|-----------------------------|
| 1 | UTILITY PRO FORMA ADJUSTMENTS, continued | | | |
| 2 | | | | |
| 3 | C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) | | | B-13, B-14 |
| 4 | Meter Replacements 6 Month Net Depr (Addns less Retirements) | 232 | NA | |
| 5 | Allocation of new corp. PCs and Network & Telephony enhancements | 83 | NA | |
| 6 | | 0 | | |
| 7 | | | NA | |
| 8 | | 0 | | |
| 9 | | | NA | |
| 10 | Reduction for NU&U | 0 | NA | |
| 11 | TOTAL | <u>315</u> | <u>NA</u> | |
| 12 | | | | |
| 13 | | | | |
| 14 | D AMORTIZATION | | | |
| 15 | - | 0 | NA | |
| 16 | - | 0 | NA | |
| 17 | TOTAL | <u>0</u> | <u>NA</u> | |
| 18 | | | | |
| 19 | E TAXES OTHER THAN INCOME TAX | | | B-15 |
| 20 | Payroll tax adjustment On Salary & Wage adjustments explained above | 84 | NA | |
| 21 | Property taxes associated with 2007 plant additions, allocations, adjustments | 11 | NA | |
| 22 | Property taxes associated with Pro Forma plant | 221 | NA | |
| 23 | Property Tax adjustment for Non-Used & Useful plant | 0 | NA | |
| 24 | TOTAL | <u>316</u> | <u>NA</u> | |
| 25 | | | | |
| 26 | F INCOME TAXES | | | C-1 |
| 27 | Income tax impact of the adjustments to per book income | (1,439) | NA | |
| 28 | TOTAL | <u>(1,439)</u> | <u>NA</u> | |
| 29 | | | | |
| 30 | TOTAL EXPENSE ADJUSTMENTS | <u>1,986</u> | <u>NA</u> | |
| 31 | | | | |
| 32 | | | | |
| 33 | UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS | | | |
| 34 | | | | |
| 35 | A NET OPERATING REVENUE | | | |
| 36 | Required Revenue Adjustment | <u>21,114</u> | <u>NA</u> | B-1, B-2 |
| 37 | | | | |
| 38 | B OPERATION & MAINTENANCE EXPENSE | | | |
| 39 | Bad Debt Adjustment Due To Proposed Rate Increase | <u>312</u> | <u>NA</u> | B-1, B-2 |
| 40 | | | | |
| 41 | E TAXES OTHER THAN INCOME TAX | | | |
| 42 | RAF on Revenue Adjustment @ 4.500% | <u>950</u> | <u>NA</u> | |
| 43 | | | | |
| 44 | F INCOME TAX ADJUSTMENT | | | |
| 45 | Rate Year Revenue at Present Rates | 30,217 | NA | B-1, B-2 |
| 46 | Plus Required Revenue Adjustment | <u>21,114</u> | <u>NA</u> | |
| 47 | Rate Year Revenue at Proposed Rates | <u>51,331</u> | <u>NA</u> | |
| 48 | | | | |
| 49 | Less Operating Expenses Before Income Taxes | (41,081) | NA | B-1, B-2 |
| 50 | Less Interest Expense | <u>(1,660)</u> | <u>NA</u> | D-1 |
| 51 | Taxable Income | <u>8,589</u> | <u>NA</u> | |
| 52 | Income Tax at Composite Rate of 38.575% | 3,313 | NA | |
| 53 | Less Income Tax at Present Rates | <u>4,345</u> | <u>NA</u> | C-1 |
| 54 | | | | |
| 55 | Income Tax Adjustment for Requested Revenue Increase | <u>7,658</u> | <u>NA</u> | |

Test Year Operating Revenues

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: 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 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 | NA | | | | |
| 3 | 461.1 Metered - Residential | 30,148 | | | | 521.2 Flat Rate - Commercial | NA | | | | |
| 4 | 461.2 Metered - Commercial | 0 | | | | 521.3 Flat Rate - Industrial | NA | | | | |
| 5 | 461.3 Metered - Industrial | 0 | | | | 521.4 Flat Rate - Public Authorities | NA | | | | |
| 6 | 461.4 Metered - Public Authorities | 0 | | | | 521.5 Flat Rate - Multi-Family | NA | | | | |
| 7 | 461.5 Metered - Multi-Family | 0 | | | | 521.6 Flat Rate - Other | NA | | | | |
| 8 | 461.6 Metered - Other | 0 | | | | 522.1 Measured - Residential | NA | | | | |
| 9 | 462.1 Public Fire Protection | 0 | | | | 522.2 Measured - Commercial | NA | | | | |
| 10 | 462.2 Private Fire Protection | 0 | | | | 522.3 Measured - Industrial | NA | | | | |
| 11 | 464.0 Other Sales - Public Authorities | 0 | | | | 522.4 Measured - Public Authorities | NA | | | | |
| 12 | 465.0 Irrigation Customers | 0 | | | | 522.5 Measured - Multi-Family | NA | | | | |
| 13 | 466.0 Sales for Resale | 0 | | | | 523.0 Other Sales - Public Authorities | NA | | | | |
| 14 | 467.0 Interdepartmental Sales | 0 | | | | 524.0 Revenues From Other Systems | NA | | | | |
| 15 | 475.0 Unbilled Revenues | 0 | | | | 525.0 Interdepartmental Sales | NA | | | | |
| 16 | | | | | | 526.0 Effluent | NA | | | | |
| 17 | | | | | | 527.0 Unbilled Revenues | NA | | | | |
| 18 | | | | | | 540.5 Flat Rate - Reuse | NA | | | | |
| 19 | TOTAL WATER SALES | <u>30,148</u> | | | | TOTAL SEWER SALES | <u>0</u> | | | | |
| 20 | | | | | | | | | | | |
| 21 | OTHER WATER REVENUES | | | | | OTHER SEWER REVENUES | | | | | |
| 22 | 470.0 Forfeited Discounts | 0 | | | | 531.0 Sale Of Sludge | NA | | | | |
| 23 | 471.0 Misc. Service Revenues | 285 | | | | 532.0 Forfeited Discounts | NA | | | | |
| 24 | 472.0 Rents From Water Property | 0 | | | | 534.0 Rents From Sewer Property | NA | | | | |
| 25 | 473.0 Interdepartmental Rents | 0 | | | | 535.0 Interdepartmental Rents | NA | | | | |
| 26 | 474.04 Other Water Revenues | 0 | | | | 536.0 Other Sewer Revenues | NA | | | | |
| 27 | TOTAL OTHER WATER REVENUES | <u>285</u> | | | | TOTAL OTHER SEWER REVENUES | <u>0</u> | | | | |
| 28 | | | | | | | | | | | |
| 29 | TOTAL WATER OPERATING REVENUES | <u>30,433</u> | | | | TOTAL SEWER OPERATING REVENUES | <u>0</u> | | | | |

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

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

| Line No. | (1) Account No. and Name | (2) 2007 Per Books | (3) 2007 Normalizations | (4) 2007 Normalized | (5) Unacc. Water Ajdstmnt @ 10.65% | (6) 2007 Adjusted | (7) Pro Forma Adjustments | (8) Unacc. Water Ajdstmnt @ 10.65% | (9) Pro Forma |
|----------|--|--------------------------|-------------------------------|---------------------------|---|-------------------------|---------------------------------|---|------------------|
| | | | | | | | | | |
| 1 | 601 Salaries & Wages - Employees | 15,791 | (21) | 15,771 | | 15,771 | 1,386 | | 17,156 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 1,448 | 0 | 1,448 | | 1,448 | 0 | | 1,448 |
| 3 | 604 Employee Pensions & Benefits | 3,086 | 0 | 3,086 | | 3,086 | 322 | | 3,407 |
| 4 | 610 Purchased Water | 312 | 0 | 312 | (33) | 279 | 0 | 0 | 279 |
| 5 | 615 Purchased Power | 1,132 | 0 | 1,132 | | 1,132 | 0 | | 1,132 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 687 | 0 | 687 | | 687 | 0 | | 687 |
| 8 | 620 Materials & Supplies | 2,568 | 0 | 2,568 | (274) | 2,295 | 0 | 0 | 2,295 |
| 9 | 631 Contractual Services - Engineering | 20 | 0 | 20 | | 20 | 0 | | 20 |
| 10 | 632 Contractual Services - Accounting | (29) | 76 | 47 | | 47 | 0 | | 47 |
| 11 | 633 Contractual Services - Legal | 387 | 15 | 402 | | 402 | 0 | | 402 |
| 12 | 634 Contractual Services - Mgmt. Fees | 1,415 | 22 | 1,436 | | 1,436 | (37) | | 1,400 |
| 13 | 635 Contractual Services - Testing | 2,109 | 0 | 2,109 | | 2,109 | 0 | | 2,109 |
| 14 | 636 Contractual Services - Other | 5,410 | 64 | 5,474 | | 5,474 | 26 | | 5,500 |
| 15 | 641 Rental of Building/Real Prop. | 1,641 | 0 | 1,641 | | 1,641 | 14 | | 1,655 |
| 16 | 642 Rental of Equipment | 126 | 0 | 126 | | 126 | 0 | | 126 |
| 17 | 650 Transportation Expenses | 440 | 0 | 440 | | 440 | 108 | | 548 |
| 18 | 656 Insurance - Vehicle | 67 | 0 | 67 | | 67 | 0 | | 67 |
| 19 | 657 Insurance - General Liability | 266 | 0 | 266 | | 266 | 0 | | 266 |
| 20 | 658 Insurance - Workman's Comp. | 40 | 0 | 40 | | 40 | 0 | | 40 |
| 21 | 659 Insurance - Other | 88 | 0 | 88 | | 88 | 0 | | 88 |
| 22 | 660 Advertising Expense | 8 | 0 | 8 | | 8 | 0 | | 8 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | | 0 | 873 | | 873 |
| 24 | 667 Reg. Comm. Exp. - Rate Case Other | 0 | 0 | 0 | | 0 | 0 | | 0 |
| 25 | 670 Bad Debt Expense | 1,567 | 0 | 1,567 | | 1,567 | 0 | | 1,567 |
| 26 | 675 Miscellaneous Expense | 3,406 | (12,813) | (9,407) | | (9,407) | 101 | | (9,306) |
| 27 | | | | | | | | | |
| 28 | TOTAL WATER O & M EXPENSES | 41,986 | (12,657) | 29,328 | (307) | 29,022 | 2,794 | 0 | 31,815 |

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

Florida Public Service Commission

Harmony Homes
 Docket No. 090121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

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

| Line No. | Account No. and Name | 2007 | | | | | | | | | | | | Total Annual |
|----------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|-----------------|--------------|---------------|
| | | (1) Jan | (2) Feb | (3) Mar | (4) Apr | (5) May | (6) Jun | (7) Jul | (8) Aug | (9) Sep | (10) Oct | (11) Nov | (12) Dec | |
| 1 | 601 Salaries & Wages - Employees | 1,611 | 1,110 | 1,385 | 1,181 | 1,495 | 1,314 | 1,413 | 1,494 | 9,359 | 2,014 | (7,941) | 1,357 | 15,791 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 111 | 106 | 20 | 121 | 126 | 146 | 168 | 158 | 1,646 | 226 | (1,540) | 161 | 1,448 |
| 3 | 604 Employee Pensions & Benefits | 279 | 279 | 257 | 285 | 271 | 257 | 255 | 258 | (43) | 251 | 577 | 159 | 3,086 |
| 4 | 610 Purchased Water | 0 | 302 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 3 | 0 | 0 | 312 |
| 5 | 615 Purchased Power | 71 | 82 | 79 | 90 | 99 | 95 | 103 | 109 | 228 | 110 | (32) | 98 | 1,132 |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 41 | 54 | 54 | 54 | 121 | 0 | 134 | 0 | 138 | (28) | 63 | 57 | 687 |
| 8 | 620 Materials & Supplies | 449 | 33 | 394 | 15 | 324 | 17 | 478 | 308 | 216 | 231 | 83 | 20 | 2,568 |
| 9 | 631 Contractual Services - Engineering | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 20 |
| 10 | 632 Contractual Services - Accounting | 17 | 15 | 15 | (56) | 9 | 9 | 9 | 9 | (10) | 8 | 13 | (67) | (29) |
| 11 | 633 Contractual Services - Legal | 28 | 26 | 33 | 30 | 32 | 35 | 43 | 40 | 443 | 57 | (420) | 41 | 387 |
| 12 | 634 Contractual Services - Mgmt. Fees | 95 | 95 | 113 | 149 | 145 | 135 | 98 | 59 | 182 | 106 | 125 | 113 | 1,415 |
| 13 | 635 Contractual Services - Testing | 199 | 112 | 422 | 179 | 112 | 381 | 112 | 180 | 159 | 45 | 73 | 135 | 2,109 |
| 14 | 636 Contractual Services - Other | 354 | 370 | 386 | 376 | 363 | 421 | 471 | 748 | 3,114 | 602 | (2,374) | 558 | 5,410 |
| 15 | 641 Rental of Building/Real Prop. | 117 | 110 | 138 | 129 | 134 | 148 | 181 | 172 | 1,879 | 244 | (1,783) | 172 | 1,641 |
| 16 | 642 Rental of Equipment | 9 | 8 | 11 | 10 | 10 | 11 | 14 | 13 | 144 | 19 | (137) | 13 | 126 |
| 17 | 650 Transportation Expenses | 34 | 44 | 35 | 34 | 45 | 31 | 13 | 37 | (573) | 11 | 708 | 21 | 440 |
| 18 | 656 Insurance - Vehicle | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 67 |
| 19 | 657 Insurance - General Liability | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 24 | 22 | 21 | 22 | 266 |
| 20 | 658 Insurance - Workman's Comp. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 40 |
| 21 | 659 Insurance - Other | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 7 | 7 | 88 |
| 22 | 660 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 1 | (9) | 1 | 8 |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 667 Reg. Comm. Exp. - Rate Case Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 670 Bad Debt Expense | (95) | (226) | 592 | 44 | 229 | 73 | 403 | 377 | 545 | 114 | (24) | (466) | 1,567 |
| 26 | 675 Miscellaneous Expense | 240 | 272 | 283 | 264 | 275 | 303 | 370 | 352 | 3,846 | 499 | (3,651) | 353 | 3,406 |
| 27 | | | | | | | | | | | | | | |
| 28 | TOTAL WATER O & M EXPENSES | 3,601 | 2,833 | 4,259 | 2,948 | 3,851 | 3,419 | 4,306 | 4,363 | 21,323 | 4,553 | (16,233) | 2,762 | 41,986 |

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

Florida Public Service Commission

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|---------------|------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | |
| 1 | 601 Salaries & Wages - Employees | 1,056 | 588 | 730 | 570 | 859 | 613 | 556 | 880 | 460 | 858 | 508 | 540 | 8,018 | |
| 2 | 603 Salaries & Wages - Officers, Exec. | 0 | 0 | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | (0) | 0 | 0 | |
| 3 | 604 Employee Pensions & Benefits | (0) | (9) | (2) | (0) | (0) | (0) | (0) | (0) | 0 | (0) | 0 | (102) | (114) | |
| 4 | 610 Purchased Water | 0 | 302 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 3 | 0 | 0 | 312 | |
| 5 | 615 Purchased Power | 63 | 73 | 69 | 81 | 89 | 84 | 90 | 97 | 91 | 92 | 98 | 85 | 1,012 | |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | 618 Chemicals | 41 | 54 | 54 | 54 | 121 | 0 | 134 | 0 | 138 | (28) | 63 | 57 | 687 | |
| 8 | 620 Materials & Supplies | 435 | 21 | 378 | 0 | 308 | 0 | 458 | 288 | 0 | 203 | 288 | 0 | 2,379 | |
| 9 | 631 Contractual Services - Engineering | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 20 | |
| 10 | 632 Contractual Services - Accounting | (0) | 0 | 0 | (46) | 0 | 0 | (0) | (0) | 0 | (0) | (0) | 0 | (46) | |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 | (0) | 0 | |
| 13 | 635 Contractual Services - Testing | 198 | 111 | 421 | 178 | 111 | 380 | 111 | 178 | 143 | 43 | 88 | 133 | 2,095 | |
| 14 | 636 Contractual Services - Other | 117 | 151 | 129 | 125 | 121 | 146 | 141 | 429 | 199 | 171 | 272 | 235 | 2,236 | |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | 650 Transportation Expenses | (0) | 0 | 0 | 0 | 0 | (0) | (0) | (0) | 0 | (0) | (0) | (0) | (0) | |
| 18 | 656 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | (0) | (0) | (0) | (0) | (0) | (0) | 0 | |
| 19 | 657 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | (0) | 0 | |
| 20 | 658 Insurance - Workman's Comp. | (0) | (0) | (0) | (0) | (0) | (0) | 0 | 0 | 0 | 0 | 0 | 0 | (0) | |
| 21 | 659 Insurance - Other | (0) | (0) | (0) | (0) | (0) | (0) | 0 | 0 | (0) | (0) | (0) | (0) | (0) | |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | 667 Reg. Comm. Exp. - Rate Case Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 25 | 670 Bad Debt Expense | (87) | (219) | 601 | 52 | 238 | 83 | 414 | 388 | 665 | 129 | (137) | (455) | 1,671 | |
| 26 | 675 Miscellaneous Expense | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | |
| 27 | | | | | | | | | | | | | | | |
| 28 | TOTAL WATER O & M EXPENSES | 1,825 | 1,121 | 2,382 | 1,016 | 1,849 | 1,308 | 1,906 | 2,070 | 1,696 | 1,472 | 1,180 | 493 | 18,319 | |

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

Florida Public Service Commission

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | |
| 1 | 601 Salaries & Wages - Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 603 Salaries & Wages - Officers, Exec. | 9 | 11 | (100) | 9 | 9 | 17 | 11 | 9 | 14 | 14 | 9 | 11 | 23 | |
| 3 | 604 Employee Pensions & Benefits | 298 | 306 | 281 | 306 | 293 | 282 | 285 | 286 | 263 | 291 | 286 | 289 | 3,467 | |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | 615 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | 616 Fuel for Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | 620 Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | 631 Contractual Services - Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | 632 Contractual Services - Accounting | 18 | 15 | 15 | (9) | 9 | 9 | 9 | 9 | (5) | 9 | 9 | (67) | 21 | |
| 11 | 633 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | 634 Contractual Services - Mgmt. Fees | 94 | 94 | 112 | 149 | 145 | 134 | 97 | 59 | 174 | 105 | 133 | 113 | 1,408 | |
| 13 | 635 Contractual Services - Testing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | 636 Contractual Services - Other | 59 | 52 | 47 | 55 | 58 | 50 | 55 | 58 | 60 | 61 | 64 | 62 | 680 | |
| 15 | 641 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | 650 Transportation Expenses | 74 | 82 | 83 | 79 | 91 | 83 | 76 | 96 | 79 | 95 | 90 | 80 | 1,009 | |
| 18 | 656 Insurance - Vehicle | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 67 | |
| 19 | 657 Insurance - General Liability | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 265 | |
| 20 | 658 Insurance - Workman's Comp. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | |
| 21 | 659 Insurance - Other | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | |
| 22 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | 667 Reg. Comm. Exp. - Rate Case Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 25 | 670 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 | 675 Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 | | | | | | | | | | | | | | | |
| 28 | TOTAL WATER O & M EXPENSES | 591 | 599 | 478 | 627 | 643 | 613 | 570 | 555 | 623 | 613 | 629 | 526 | 7,067 | |

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

Florida Public Service Commission

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

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

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

Table with columns for months (Jan-Dec), Total Annual, and Allocation Rate. Rows include various expense categories like Salaries & Wages, Purchased Power, Fuel, etc., and a summary row for TOTAL WATER O & M EXPENSES.

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

Florida Public Service Commission

Harmony Homes

Schedule: B-6

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|--|-------------------|------------------------|--------------------|------------------------------------|------------------|--------------------------|------------------------------------|-----------|----------|
| | | 2007 Per Books | 2007 Normalizations | 2007 Normalized | Excess I&I Ajdstrmnt @ 0.00% | 2007 Adjusted | Pro Forma Adjustments | Excess I&I Ajdstrmnt @ 0.00% | Pro Forma | |
| 1 | 701 Salaries & Wages - Employees | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 2 | 703 Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 3 | 704 Employee Pensions & Benefits | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 6 | 715 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 8 | 718 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 10 | 731 Contractual Services - Engineering | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 11 | 732 Contractual Services - Accounting | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 12 | 733 Contractual Services - Legal | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 13 | 734 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 14 | 735 Contractual Services - Testing | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 15 | 736 Contractual Services - Other | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 16 | 741 Rental of Building/Real Prop. | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 17 | 742 Rental of Equipment | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 18 | 750 Transportation Expenses | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 19 | 756 Insurance - Vehicle | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 20 | 757 Insurance - General Liability | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 21 | 758 Insurance - Workman's Comp. | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 22 | 759 Insurance - Other | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 23 | 760 Advertising Expense | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 25 | 767 Reg. Comm. Exp. - Other | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 26 | 770 Bad Debt Expense | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 27 | 775 Miscellaneous Expense | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 |
| 28 | | | | | | | | | | |
| 29 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------------|------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 2007 Annual | |
| 1 | 701 Salaries & Wages - Employees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | 703 Salaries & Wages - Officers, Exec. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 704 Employee Pensions & Benefits | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 710 Purchased Sewage Treatment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | 711 Sludge Removal Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 6 | 715 Purchased Power | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 716 Fuel for Power Production | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 718 Chemicals | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 720 Materials & Supplies | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 731 Contractual Services - Engineering | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 732 Contractual Services - Accounting | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 733 Contractual Services - Legal | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 734 Contractual Services - Mgmt. Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 735 Contractual Services - Testing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 736 Contractual Services - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | 741 Rental of Building/Real Prop. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | 742 Rental of Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 750 Transportation Expenses | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 756 Insurance - Vehicle | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 757 Insurance - General Liability | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 758 Insurance - Workman's Comp. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 759 Insurance - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 760 Advertising Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 767 Reg. Comm. Exp. - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 770 Bad Debt Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 775 Miscellaneous Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | | | | | | | | | | | | | | | |
| 29 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|----------|--------------|------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | |
| 1 | 701 Salaries & Wages - Employees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | 703 Salaries & Wages - Officers, Exec. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 704 Employee Pensions & Benefits | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 710 Purchased Sewage Treatment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | 711 Sludge Removal Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 6 | 715 Purchased Power | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 716 Fuel for Power Production | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 718 Chemicals | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 720 Materials & Supplies | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 731 Contractual Services - Engineering | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 732 Contractual Services - Accounting | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 733 Contractual Services - Legal | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 734 Contractual Services - Mgmt. Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 735 Contractual Services - Testing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 736 Contractual Services - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | 741 Rental of Building/Real Prop. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | 742 Rental of Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 750 Transportation Expenses | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 756 Insurance - Vehicle | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 757 Insurance - General Liability | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 758 Insurance - Workman's Comp. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 759 Insurance - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 760 Advertising Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 767 Reg. Comm. Exp. - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 770 Bad Debt Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 775 Miscellaneous Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | | | | | | | | | | | | | | | |
| 29 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|--|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|----------|--------------|------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | |
| 1 | 701 Salaries & Wages - Employees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 2 | 703 Salaries & Wages - Officers, Exec. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 3 | 704 Employee Pensions & Benefits | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 4 | 710 Purchased Sewage Treatment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 5 | 711 Sludge Removal Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 6 | 715 Purchased Power | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 7 | 716 Fuel for Power Production | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 8 | 718 Chemicals | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 9 | 720 Materials & Supplies | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 10 | 731 Contractual Services - Engineering | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 11 | 732 Contractual Services - Accounting | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 12 | 733 Contractual Services - Legal | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 13 | 734 Contractual Services - Mgmt. Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 14 | 735 Contractual Services - Testing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 15 | 736 Contractual Services - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 16 | 741 Rental of Building/Real Prop. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 17 | 742 Rental of Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 18 | 750 Transportation Expenses | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 19 | 756 Insurance - Vehicle | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 20 | 757 Insurance - General Liability | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 21 | 758 Insurance - Workman's Comp. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 22 | 759 Insurance - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 23 | 760 Advertising Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 25 | 767 Reg. Comm. Exp. - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 26 | 770 Bad Debt Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 27 | 775 Miscellaneous Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 |
| 28 | | | | | | | | | | | | | | | |
| 29 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|-----------------|--------------|
| | | 2007 Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | 2007 Dec | Total Annual | Allocation Rate | |
| 1 | 701 Salaries & Wages - Employees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 2 | 703 Salaries & Wages - Officers, Exec. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 3 | 704 Employee Pensions & Benefits | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 4 | 710 Purchased Sewage Treatment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 5 | 711 Sludge Removal Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 6 | 715 Purchased Power | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 7 | 716 Fuel for Power Production | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 8 | 718 Chemicals | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 9 | 720 Materials & Supplies | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 10 | 731 Contractual Services - Engineering | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 11 | 732 Contractual Services - Accounting | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 12 | 733 Contractual Services - Legal | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 13 | 734 Contractual Services - Mgmt. Fees | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 14 | 735 Contractual Services - Testing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 15 | 736 Contractual Services - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 16 | 741 Rental of Building/Real Prop. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 17 | 742 Rental of Equipment | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 18 | 750 Transportation Expenses | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 19 | 756 Insurance - Vehicle | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 20 | 757 Insurance - General Liability | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 21 | 758 Insurance - Workman's Comp. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 22 | 759 Insurance - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 23 | 760 Advertising Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 24 | 766 Reg. Comm. Exp. - Rate Case Amort. | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 25 | 767 Reg. Comm. Exp. - Other | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 26 | 770 Bad Debt Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 27 | 775 Miscellaneous Expense | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0 | NA |
| 28 | | | | | | | | | | | | | | | | |
| 29 | TOTAL WATER O & M EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | 775863 Service & Sundry input to be allocated to lines 1-27 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

| Line No. | Acct No. | (1) Account Name | (2) Historical Year 2002 | (3) Test Year Adjusted 2007 | (4) Difference | (5) % Difference |
|----------|---------------------------------------|------------------------------------|-----------------------------------|--------------------------------------|-------------------|---------------------|
| 1 | 601 | Salaries & Wages - Employees | 7,191 | 15,771 | 8,580 | 119.31% |
| 2 | 603 | Salaries & Wages - Officers, Exec. | 0 | 1,448 | 1,448 | - |
| 3 | 604 | Employee Pensions & Benefits | 1,334 | 3,086 | 1,752 | 131.30% |
| 4 | 610 | Purchased Water | 1,402 | 279 | (1,123) | -80.12% |
| 5 | 615 | Purchased Power | 716 | 1,132 | 416 | 58.11% |
| 6 | 616 | Fuel for Power Production | 0 | 0 | 0 | - |
| 7 | 618 | Chemicals | 1,423 | 687 | (736) | -51.69% |
| 8 | 620 | Materials & Supplies | 1,175 | 2,295 | 1,120 | 95.28% |
| 9 | 631 | Contractual Services - Engineering | 8 | 20 | 12 | 153.00% |
| 10 | 632 | Contractual Services - Accounting | 28 | 47 | 19 | 67.56% |
| 11 | 633 | Contractual Services - Legal | 166 | 402 | 236 | 141.88% |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 1,436 | 1,436 | - |
| 13 | 635 | Contractual Services - Testing | 1,185 | 2,109 | 924 | 78.01% |
| 14 | 636 | Contractual Services - Other | 221 | 5,474 | 5,253 | 2376.94% |
| 15 | 641 | Rental of Building/Real Prop. | 57 | 1,641 | 1,584 | 2778.92% |
| 16 | 642 | Rental of Equipment | 3 | 126 | 123 | 4097.51% |
| 17 | 650 | Transportation Expenses | 1,132 | 440 | (692) | -61.17% |
| 18 | 656 | Insurance - Vehicle | 0 | 67 | 67 | - |
| 19 | 657 | Insurance - General Liability | 202 | 266 | 64 | 31.91% |
| 20 | 658 | Insurance - Workman's Comp. | 118 | 40 | (78) | -66.16% |
| 21 | 659 | Insurance - Other | 1 | 88 | 87 | 8684.51% |
| 22 | 660 | Advertising Expense | 9 | 8 | (1) | -9.43% |
| 23 | 666 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | - |
| 24 | 667 | Reg. Comm. Exp. - Other | 60 | 0 | (60) | -100.00% |
| 25 | 670 | Bad Debt Expense | 153 | 1,567 | 1,414 | 924.07% |
| 26 | 675 | Miscellaneous Expense | 2,441 | (9,407) | (11,848) | -485.37% |
| 27 | TOTAL WATER O & M EXPENSES | | <u>19,025</u> | <u>29,022</u> | <u>9,997</u> | <u>52.54%</u> |
| 28 | Total Customers (EOY) | | 64.0 | 65.0 | 1.0 | 1.56% |
| 29 | Consumer Price Index - U | | | | | <u>11.38%</u> |
| 30 | Growth Plus Inflation | | | | | <u>13.13%</u> |

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

| Line No. | (1) Acct No. | (2) Account Name | (3) Explanation |
|----------|-----------------|------------------------------------|--|
| 1 | 601 | Salaries & Wages - Employees | Prior owner did not allocate all admin costs to entities |
| 2 | 603 | Salaries & Wages - Officers, Exec. | Prior owner did not allocate all admin costs to entities |
| 3 | 604 | Employee Pensions & Benefits | Prior owner did not allocate all admin costs to entities |
| 4 | 610 | Purchased Water | |
| 5 | 615 | Purchased Power | Increased direct power charges & indirect allocation of admin costs. |
| 6 | 616 | Fuel for Power Production | |
| 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 | Prior owner did not allocate all admin costs to entities |
| 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 | |
| 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 | Policy is to reserve 70% of aging > 90 days |
| 26 | 675 | Miscellaneous Expense | |

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Harmony Homes

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

| Line No. | Acct No. | (1) Account Name | (2) Historical Year 2002 | (3) Test Year Adjusted 2007 | (4) Difference | (5) % Difference |
|--|--------------------------|------------------------------------|--------------------------------|--------------------------------------|-------------------|---------------------|
| 1 | 701 | Salaries & Wages - Employees | 0 | 0 | 0 | - |
| 2 | 703 | Salaries & Wages - Officers, Exec. | 0 | 0 | 0 | - |
| 3 | 704 | Employee Pensions & Benefits | 0 | 0 | 0 | - |
| 4 | 710 | Purchased Sewage Treatment | 0 | 0 | 0 | - |
| 5 | 711 | Sludge Removal Expense | 0 | 0 | 0 | - |
| 6 | 715 | Purchased Power | 0 | 0 | 0 | - |
| 7 | 716 | Fuel for Power Production | 0 | 0 | 0 | - |
| 8 | 718 | Chemicals | 0 | 0 | 0 | - |
| 9 | 720 | Materials & Supplies | 0 | 0 | 0 | - |
| 10 | 731 | Contractual Services - Engineering | 0 | 0 | 0 | - |
| 11 | 732 | Contractual Services - Accounting | 0 | 0 | 0 | - |
| 12 | 733 | Contractual Services - Legal | 0 | 0 | 0 | - |
| 13 | 734 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | - |
| 14 | 735 | Contractual Services - Testing | 0 | 0 | 0 | - |
| 15 | 736 | Contractual Services - Other | 0 | 0 | 0 | - |
| 16 | 741 | Rental of Building/Real Prop. | 0 | 0 | 0 | - |
| 17 | 742 | Rental of Equipment | 0 | 0 | 0 | - |
| 18 | 750 | Transportation Expenses | 0 | 0 | 0 | - |
| 19 | 756 | Insurance - Vehicle | 0 | 0 | 0 | - |
| 20 | 757 | Insurance - General Liability | 0 | 0 | 0 | - |
| 21 | 758 | Insurance - Workman's Comp. | 0 | 0 | 0 | - |
| 22 | 759 | Insurance - Other | 0 | 0 | 0 | - |
| 23 | 760 | Advertising Expense | 0 | 0 | 0 | - |
| 24 | 766 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | - |
| 25 | 767 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | - |
| 26 | 770 | Bad Debt Expense | 0 | 0 | 0 | - |
| 27 | 775 | Miscellaneous Expense | 0 | 0 | 0 | - |
| 28 TOTAL SEWER O & M EXPENSES | | | 0 | 0 | 0 | 0.00% |
| 29 | Total Customers (EOY) | | NA | NA | NA | NA |
| 30 | Consumer Price Index - U | | | | | 11.38% |
| 31 | Growth Plus Inflation | | | | | NA |

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Harmony Homes

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 No. | Acct No. Account Name | Explanation |
| | | NA |

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

Contractual Services**Florida Public Service Commission****Harmony Homes****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|--------------|--------------------------|------------------------|---------------|---------------------------------------|
| Water | | | | |
| 1 | Aqua Services, Inc. | Management | 1,711 | Corporate services and sundry charges |
| 2 | 26483Harbor Branch | Testing-Treat-Ops | 1,757 | Testing-Treat-Ops |
| 3 | 28226NANAK'S LANDSCAPING | Oth-Treat-Ops | 1,140 | Oth-Treat-Ops |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| Sewer | | | | |
| 11 | | NA | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

| | (A) | (B) Water | | (C) Sewer | | (D) | (E) |
|---|--|--------------|------------------|--------------|------------------|-----|-----|
| | | Allocation % | Allocated Amount | Allocation % | Allocated Amount | | |
| a | Amortization of Rate Case Expense: | | | | | | |
| b | Total | | | | | | |
| c | | | | | | | |
| d | Prior Unamortized Rate Case Expense | 0 | 0.256% | 0 | 0.000% | 0 | 0 |
| e | Subtotal Prior Cases | 0 | | 0 | | | 0 |
| f | | | | | | | |
| g | Current rate Case Expense | 1,364,000 | 0.256% | 3,493 | 0.000% | 0 | 0 |
| h | | | | | | | |
| i | Total Projected Rate Case Expense | 1,364,000 | | 3,493 | | | 0 |
| j | | | | | | | |
| k | Amortization Period in Years: | 4 | | | | | |
| l | Annual Amortization | 341,000 | | 873 | | | 0 |
| m | | | | | | | |
| n | Method of Allocation Between Systems: (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

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

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

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

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

Allocation of Expenses
Intercompany Expenses Per Books
Harmony Homes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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

| (1) Line No. | (2) Acct. No. | | (3) Description | (4) Allocation Percentages | | | (5) Allocation Method | (6) Amounts Allocated | | | | (7) Gross Amounts |
|-----------------|------------------|-------|------------------------------------|----------------------------|-------|-------|--------------------------|-----------------------|-------|-------|-------|----------------------|
| | Water | Sewer | | Water | Sewer | Other | | Total | Water | Sewer | Other | |
| 1 | 601 | 701 | Salaries & Wages - Employees | | | | #Custs | 0 | 0 | | 0 | |
| 2 | 603 | 703 | Salaries & Wages - Officers, Exec. | 0.17% | 0.00% | 0.17% | #Custs | 23 | 0 | | 23 | 14,011 |
| 3 | 604 | 704 | Employee Pensions & Benefits | 0.43% | 0.00% | 0.43% | #Custs | 3,467 | 0 | | 3,467 | 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 | 0.17% | 0.00% | 0.17% | #Custs | 21 | 0 | | 21 | 12,175 |
| 11 | 633 | 733 | Contractual Services - Legal | | | | | 0 | 0 | | 0 | |
| 12 | 634 | 734 | Contractual Services - Mgmt. Fees | 0.17% | 0.00% | 0.17% | #Custs | 1,408 | 0 | | 1,408 | 828,223 |
| 13 | 635 | 735 | Contractual Services - Testing | | | | | 0 | 0 | | 0 | |
| 14 | 636 | 736 | Contractual Services - Other | 0.17% | 0.00% | 0.17% | #Custs | 680 | 0 | | 680 | 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 | 0.17% | 0.00% | 0.17% | #Custs | 1,009 | 0 | | 1,009 | 593,365 |
| 18 | 656 | 756 | Insurance - Vehicle | 0.17% | 0.00% | 0.17% | #Custs | 67 | 0 | | 67 | 39,196 |
| 19 | 657 | 757 | Insurance - General Liability | 0.17% | 0.00% | 0.17% | #Custs | 265 | 0 | | 265 | 155,967 |
| 20 | 658 | 758 | Insurance - Workman's Comp. | 0.17% | 0.00% | 0.17% | #Custs | 40 | 0 | | 40 | 23,380 |
| 21 | 659 | 759 | Insurance - Other | 0.17% | 0.00% | 0.17% | #Custs | 87 | 0 | | 87 | 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
Harmony Homes
Docket No. 080121-WS

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

Florida Public Service Commission

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

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

| (1) Line No. | (2) Acct. No. Water Sewer | | (3) Description | (5) Allocation Percentages | | | | (8) Allocation Method | (10) Amounts Allocated | | | | (13) Gross Amounts |
|-----------------|---------------------------------|-------|------------------------------------|----------------------------|-------|-------|-------|--------------------------|------------------------|-------|-------|-------|-----------------------|
| | Water | Sewer | | Water | Sewer | Other | Total | | Water | Sewer | Other | Total | |
| 1 | 601 | 701 | Salaries & Wages - Employees | 0.78% | 0.00% | | 0.78% | #Custs | 7,774 | 0 | | 7,774 | 1,001,378 |
| 2 | 603 | 703 | Salaries & Wages - Officers, Exec. | 0.78% | 0.00% | | 0.78% | #Custs | 1,425 | 0 | | 1,425 | 183,603 |
| 3 | 604 | 704 | Employee Pensions & Benefits | 0.78% | 0.00% | | 0.78% | #Custs | (267) | 0 | | (267) | (34,419) |
| 4 | 610 | 710 | Purchased Water/Sewage Trtmnt | | | | | | 0 | 0 | | 0 | - |
| 5 | 615 | 715 | Purchased Power | 0.78% | 0.00% | | 0.78% | #Custs | 120 | 0 | | 120 | 15,420 |
| 6 | 616 | 716 | Fuel for Purchased Power | | | | | | 0 | 0 | | 0 | - |
| 7 | 618 | 718 | Chemicals | | | | | | 0 | 0 | | 0 | - |
| 8 | 620 | 720 | Materials & Supplies | 0.78% | 0.00% | | 0.78% | #Custs | 189 | 0 | | 189 | 24,327 |
| 9 | 631 | 731 | Contractual Services - Engineering | | | | | | 0 | 0 | | 0 | - |
| 10 | 632 | 732 | Contractual Services - Accounting | 0.78% | 0.00% | | 0.78% | #Custs | (4) | 0 | | (4) | (503) |
| 11 | 633 | 733 | Contractual Services - Legal | 0.78% | 0.00% | | 0.78% | #Custs | 387 | 0 | | 387 | 49,793 |
| 12 | 634 | 734 | Contractual Services - Mgmt. Fees | 0.78% | 0.00% | | 0.78% | #Custs | 7 | 0 | | 7 | 845 |
| 13 | 635 | 735 | Contractual Services - Testing | 0.78% | 0.00% | | 0.78% | #Custs | 14 | 0 | | 14 | 1,820 |
| 14 | 636 | 736 | Contractual Services - Other | 0.78% | 0.00% | | 0.78% | #Custs | 2,494 | 0 | | 2,494 | 321,204 |
| 15 | 641 | 741 | Rental of Building/Real Prop. | 0.78% | 0.00% | | 0.78% | #Custs | 1,641 | 0 | | 1,641 | 211,386 |
| 16 | 642 | 742 | Rental of Equipment | 0.78% | 0.00% | | 0.78% | #Custs | 126 | 0 | | 126 | 16,221 |
| 17 | 650 | 750 | Transportation Expenses | 0.78% | 0.00% | | 0.78% | #Custs | (569) | 0 | | (569) | (73,289) |
| 18 | 656 | 756 | Insurance - Vehicle | 0.77% | 0.00% | | 0.77% | #Custs | 0 | 0 | | 0 | 42 |
| 19 | 657 | 757 | Insurance - General Liability | 0.78% | 0.00% | | 0.78% | #Custs | 1 | 0 | | 1 | 166 |
| 20 | 658 | 758 | Insurance - Workman's Comp. | 0.77% | 0.00% | | 0.77% | #Custs | 0 | 0 | | 0 | 25 |
| 21 | 659 | 759 | Insurance - Other | 0.77% | 0.00% | | 0.77% | #Custs | 0 | 0 | | 0 | 55 |
| 22 | 660 | 760 | Advertising Expense | 0.78% | 0.00% | | 0.78% | #Custs | 8 | 0 | | 8 | 1,050 |
| 23 | 666 | 766 | Reg. Comm. Exp. - Rate Case Amort | | | | | | 0 | 0 | | 0 | - |
| 24 | 667 | 767 | Reg. Comm. Exp. - Rate Case Other | | | | | | 0 | 0 | | 0 | - |
| 25 | 670 | 770 | Bad Debt Expense | 0.78% | 0.00% | | 0.78% | #Custs | (105) | 0 | | (105) | (13,483) |
| 26 | 675 | 775 | Miscellaneous Expense | 0.73% | 0.00% | | 0.73% | #Custs | 3,359 | 0 | | 3,359 | 458,407 |

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R Griffin

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

| Line No. | (1) Account No. and Name | (2) (3) (4) (5) Historical Test Year 2007 | | | | (6) Expense | (7) (8) Pro Forma Adjustments | |
|----------|--|--|------------------------|---------------------|--------------------|----------------|----------------------------------|------------------|
| | | 2007 Expense | Utility Adjustments | Adjusted Expense | Used & Useful % | | Depreciation Expense | U & U Expense |
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 18 | 0 | 18 | 100.00% | 18 | 0 | 0 |
| 4 | 339.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY & PUMPING PLANT | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 8 | 305.2 Collect. & Impound Reservoirs | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 84 | 0 | 84 | 100.00% | 84 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 63 | 0 | 63 | 100.00% | 63 | 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 | 18 | 0 | 18 | 100.00% | 18 | 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 | 284 | 0 | 284 | 100.00% | 284 | 0 | 0 |
| 19 | 311.3 Pumping Equipment | 411 | 0 | 411 | 100.00% | 411 | 0 | 0 |
| 20 | 320.3 Water Treatment Equipment | 63 | 0 | 63 | 100.00% | 63 | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 25 | 311.4 Pumping Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 26 | 330.4 Distr. Reservoirs & Standpipes | 203 | 12 | 215 | 100.00% | 215 | 0 | 0 |
| 27 | 331.4 Transm. & Distribution Mains | 681 | 0 | 681 | 100.00% | 681 | 0 | 0 |
| 28 | 333.4 Services | 298 | 0 | 298 | 100.00% | 298 | 0 | 0 |
| 29 | 334.4 Meters & Meter Installations | 177 | 0 | 177 | 100.00% | 177 | 232 | 232 |
| 30 | 335.4 Hydrants | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 31 | 336.4 Backflow Prevention | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 32 | 339.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 33 | GENERAL PLANT | | | | | | | |
| 34 | 303.5 Land & Land Rights | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 35 | 304.5 Structures & Improvements | 0 | 9 | 9 | 100.00% | 9 | 0 | 0 |
| 36 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 37 | 340.51 Computer Equipment | 0 | 546 | 546 | 100.00% | 546 | 83 | 83 |
| 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 | 543 | 0 | 543 | 100.00% | 543 | 0 | 0 |
| 44 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 45 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 100.00% | 0 | 0 | 0 |
| 46 | | | | | | | | |
| 47 | TOTAL DEPRECIATION EXPENSE | 2,842 | 567 | 3,410 | | 3,410 | 315 | 315 |
| 48 | Composite U&U Rate | | | | 100.00% | | | |
| 49 | (LESS) AMORTIZATION OF CIAC | (12) | 13 | 1 | | 1 | 0 | NA |
| 50 | | | | | | | | |
| 51 | NET DEPRECIATION EXPENSE | 2,830 | 580 | 3,410 | | 3,410 | 315 | 315 |

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

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

Schedule: B-15
 Page: 1 of 1
 Preparer: S Szczygiel

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

| Line No. | (1) Description | (2) Regulatory Assessment Fees (RAFs) 4.50% | (3) Payroll Taxes 8.23% | (4) RE & Personal Property Tax on U&U 1.44% | (5) Other | (6) Total |
|--------------|--------------------------------------|---|----------------------------------|---|--------------|--------------|
| Water | | | | | | |
| 1 | Test Year Per Books | 1,370 | (134) | 985 | | 2,220 |
| 2 | | | | | | |
| 3 | Adjustments to Test Year (Explain) | | | | | |
| 4 | RAF on Adj'd Rev - RAF Per Books | (10) | | | | (10) |
| 5 | Payroll & Property Tax Adjustments | | 1,405 | 0 | | 1,405 |
| 6 | Non-U&U Adjustment @ 0.00% | | | 0 | | 0 |
| 7 | Total Test Year Adjustments | (10) | 1,405 | 0 | 0 | 1,395 |
| 8 | Adjusted Test Year | 1,360 | 1,271 | 985 | 0 | 3,615 |
| 9 | | | | | | |
| 10 | Pro Forma Adjustments (Explain) | | | | | |
| 11 | Payroll Tax Adjustments | | 84 | | | 84 |
| 12 | 2007 Plant in Service Additions | | | 11 | | 11 |
| 13 | Pro Forma Plant in Service Additions | | | 221 | | 221 |
| 14 | Non-U&U Adjustment @ 0.00% | | | 0 | | 0 |
| 15 | Total Pro Forma Adjustments | 0 | 84 | 232 | 0 | 316 |
| 16 | Adjusted Pro Forma | 1,360 | 1,356 | 1,216 | 0 | 3,932 |
| 17 | | | | | | |
| 18 | RAFs Assoc. with Revenue Increase | 950 | | | | 950 |
| 19 | | | | | | |
| 20 | Total Pro Forma | 2,310 | 1,356 | 1,216 | 0 | 4,882 |
| Sewer | | | | | | |
| 21 | Test Year Per Books | NA | NA | NA | | NA |
| 22 | | | | | | |
| 23 | Adjustments to Test Year (Explain) | | | | | |
| 24 | RAF on Adj'd Rev - RAF Per Books | NA | | | | NA |
| 25 | Payroll & Property Tax Adjustments | | NA | NA | | NA |
| 26 | Non-U&U Adjustment @ NA | | | NA | | NA |
| 27 | Total Test Year Adjustments | NA | NA | NA | NA | NA |
| 28 | Adjusted Test Year | NA | NA | NA | NA | NA |
| 29 | | | | | | |
| 30 | Pro Forma Adjustments (Explain) | | | | | |
| 31 | Payroll Tax Adjustments | | NA | | | NA |
| 32 | 2007 Plant in Service Additions | | | NA | | NA |
| 33 | Pro Forma Plant in Service Additions | | | NA | | NA |
| 34 | Non-U&U Adjustment @ NA | | | NA | | NA |
| 35 | Total Pro Forma Adjustments | NA | NA | NA | NA | NA |
| 36 | Adjusted Pro Forma | NA | NA | NA | NA | NA |
| 37 | | | | | | |
| 38 | RAFs Assoc. with Revenue Increase | NA | | | | NA |
| 39 | | | | | | |
| 40 | Total Pro Forma | NA | NA | NA | NA | NA |

Recap Schedules: B-1, B-2
 Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

**Harmony Homes
TAX SCHEDULES**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

| | (1) | (2) | (3) | (4) | (5) | (6) | |
|--------------|---------------------------------|--------------------|---------------------|-------------------|-----------------------|----------------|----------------------|
| Line No. | Description | Year End Per Books | Utility Adjustments | Year End Adjusted | Pro Forma Adjustments | Pro Forma | Supporting Schedules |
| Water | | | | | | | |
| 1 | Current Tax Expense | (6,405) | 3,843 | (2,562) | (1,439) | (4,001) | C-2 |
| 2 | Deferred Income Tax Expense | 0 | (344) | (344) | 0 | (344) | C-5 |
| 3 | ITC Realized This Year | 0 | 0 | 0 | 0 | 0 | C-7 |
| 4 | ITC Amortization | 0 | 0 | 0 | 0 | 0 | C-7 |
| 5 | Less: Parent Debt Adjustment | 0 | 0 | 0 | 0 | 0 | C-8 |
| 6 | Total Income Tax Expense | (6,405) | 3,499 | (2,905) | (1,439) | (4,345) | |
| Sewer | | | | | | | |
| 7 | Current Tax Expense | NA | NA | NA | NA | NA | C-2 |
| 8 | Deferred Income Tax Expense | NA | NA | NA | NA | NA | C-5 |
| 9 | ITC Realized This Year | NA | NA | NA | NA | NA | C-7 |
| 10 | ITC Amortization | NA | NA | NA | NA | NA | C-7 |
| 11 | Less: Parent Debt Adjustment | NA | NA | NA | NA | NA | C-8 |
| 12 | Total Income Tax Expense | NA | NA | NA | NA | NA | |

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-2

Page: 1 of 1

Preparer: W Jerdon

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

| Line No. | (1) Description | (2) (3) (4) (5) (6) | | | | (7) (8) (9) (10) (11) (12) | | | | | | |
|----------|--|---------------------|---------------------|-------------------|-----------------------|----------------------------|--------------------|---------------------|-------------------|-----------------------|--------------------|----------------------|
| | | 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 | Taxable Operating Income before Interest | (16,603) | 10,425 | (6,178) | (3,425) | (9,603) | NA | NA | NA | NA | NA | B-1, B-2 |
| 2 | Less: Interest Charges | 0 | (1,353) | (1,353) | (307) | (1,660) | NA | NA | NA | NA | NA | C-3 |
| 3 | | | | | | | | | | | | |
| 4 | Taxable Income | (16,603) | 9,072 | (7,531) | (3,732) | (11,263) | 0 | 0 | 0 | 0 | 0 | |
| 5 | | | | | | | | | | | | |
| 6 | Schedule M Adjustments | | | | | | | | | | | |
| 7 | Permanent Differences | - | 0 | 0 | 0 | 0 | - | NA | NA | 0 | NA | C-4 |
| 8 | Timing Differences | - | (891) | (891) | 0 | (891) | NA | NA | NA | 0 | NA | C-5 |
| 9 | Total Schedule M Adjustments | 0 | (891) | (891) | 0 | (891) | 0 | 0 | 0 | 0 | 0 | |
| 10 | | | | | | | | | | | | |
| 11 | Taxable Income Before State Taxes | (16,603) | 9,962 | (6,641) | (3,732) | (10,372) | 0 | NA | 0 | NA | 0 | |
| 12 | | | | | | | | | | | | |
| 13 | State Tax Rate | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% | |
| 14 | State Income Taxes | (913) | 548 | (365) | (205) | (570) | 0 | NA | 0 | NA | 0 | |
| 15 | | | | | | | | | | | | |
| 16 | Federal Taxable Income | (15,690) | 9,414 | (6,275) | (3,526) | (9,802) | 0 | NA | 0 | NA | 0 | |
| 17 | | | | | | | | | | | | |
| 18 | Federal Tax Rate | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | |
| 19 | Federal Income Taxes | (5,491) | 3,295 | (2,196) | (1,234) | (3,431) | 0 | NA | 0 | NA | 0 | |
| 20 | | | | | | | | | | | | |
| 21 | Less: Investment Tax Credit Realized This Year | 0 | 0 | 0 | 0 | 0 | 0 | NA | 0 | NA | 0 | C-7 |
| 22 | | | | | | | | | | | | |
| 23 | Current Federal Income Taxes | (5,491) | 3,295 | (2,196) | (1,234) | (3,431) | 0 | NA | 0 | 0 | 0 | |
| 24 | | | | | | | | | | | | |
| 25 | Summary: | | | | | | | | | | | |
| 26 | Current State Income Tax | (913) | 548 | (365) | (205) | (570) | 0 | NA | 0 | NA | 0 | |
| 27 | Current Federal Income Tax | (5,491) | 3,295 | (2,196) | (1,234) | (3,431) | 0 | NA | 0 | NA | 0 | |
| 28 | | | | | | | | | | | | |
| 29 | Total Current Income Tax Expense (To C-1) | (6,405) | 3,843 | (2,562) | (1,439) | (4,001) | 0 | NA | 0 | 0 | 0 | |

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Harmony Homes
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) Line No. | (2) Description | (3) Water | | | (4) 2007 Adjusted | (6) Sewer | | | (8) Supporting Schedules |
|-----------------|--|--------------------------|----------------------------|-------------------------|-------------------------|--------------------------|----------------------------|-------------------------|-----------------------------|
| | | (5) 2007 Per Books | (6) 2007 Adjustments | (7) 2007 Adjusted | | (5) 2007 Per Books | (6) 2007 Adjustments | (7) 2007 Adjusted | |
| 1 | Interest on Long-Term Debt | 0 | 1,282 | 1,282 | Note* | 0 | 0 | 0 | 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 | 71 | 71 | | 0 | 0 | 0 | |
| 5 | Less: AFUDC | 0 | 0 | 0 | | 0 | 0 | 0 | |
| 6 | ITC Interest Synchronization | 0 | 0 | 0 | | 0 | 0 | 0 | C-7 |
| 7 | Total Used For Tax Calculation | 0 | 1,353 | 1,353 | | 0 | 0 | 0 | |

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

* Note: Calculations for utility adjusted interest:

| | Water | | Sewer | |
|--|--------|-------|-------|---|
| Rate Base (Sch. A-1, A-2) | 69,227 | | 0 | |
| Weighted Cost of Long Term Debt (D-1) | 1.85% | 1,282 | 0.00% | 0 |
| Weighted Cost of Short Term Debt (D-1) | 0.00% | 0 | 0.00% | 0 |
| Adjusted Interest on Debt | | 1,282 | | 0 |

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

Schedule: C-3
 Page: 2 of 2
 Preparer: W Jerdon

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

| Line No. | (1) Description | (2) Water | | | (5) Sewer | | | (8) Supporting Schedules |
|----------|--|----------------------|------------------------------|---------------------------|----------------------|------------------------------|---------------------------|-----------------------------|
| | | (2) 2007 Adjusted | (3) Pro Forma Adjustments | (4) Pro Forma Adjusted | (5) 2007 Adjusted | (6) Pro Forma Adjustments | (7) Pro Forma Adjusted | |
| 1 | Interest on Long-Term Debt | 1,282 | 307 | 1,590 | 0 | 0 | 0 | Note* |
| 2 | Amortization of Debt Premium, Discount and Expense Net | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Interest on Short-Term Debt | 0 | (0) | 0 | 0 | 0 | 0 | Note* |
| 4 | Other Interest Expense | 71 | 0 | 71 | 0 | 0 | 0 | |
| 5 | Less: AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | ITC Interest Synchronization | 0 | 0 | 0 | 0 | 0 | 0 | C-7 |
| 7 | Total Used For Tax Calculation | 1,353 | 307 | 1,660 | 0 | 0 | 0 | |

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

* Note: Calculations for utility adjusted interest:

| | Water | | Sewer | |
|--|--------|-------|-------|---|
| Rate Base (Sch. A-1, A-2) | 85,194 | | 0 | |
| Weighted Cost of Long Term Debt (D-1) | 1.87% | 1,590 | 0.00% | 0 |
| Weighted Cost of Short Term Debt (D-1) | 0.00% | 0 | 0.00% | 0 |
| Adjusted Interest on Debt | | 1,590 | | 0 |

Book/Tax Differences - Permanent

Florida Public Service Commission

Harmony Homes

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 |
| WATER | | |
| 1 | | |
| 2 | None | |
| 3 | | |
| 4 | Total | <u>0</u> |
| SEWER | | |
| 5 | | |
| 6 | None | |
| 7 | | |
| 8 | Total | <u>0</u> |

Deferred Income Tax Expense

Florida Public Service Commission

Harmony Homes

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

| Line No. Description | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|-----------|-------------|----------|-----------|-------------|----------|-----|-------------------------|
| | | Water | | | Sewer | | | Supporting Schedules |
| | Per Books | Adjustments | Adjusted | Per Books | Adjustments | Adjusted | | |
| 1 Timing Differences (Tax Expense | | | | | | | | |
| 2 Higher (Lower) than Book Expense): | | | | | | | | |
| 3 Tax Depreciation & Amortization | 2,830 | (230) | 2,600 | 0 | 0 | 0 | | |
| 4 Book Depreciation & Amortization | 2,830 | 580 | 3,410 | NA | NA | NA | | B-13,14 |
| 5 | | | | | | | | |
| 6 Depreciation Difference | 0 | (810) | (810) | 0 | 0 | 0 | | |
| 7 | | | | | | | | |
| 8 Other Timing Differences (Itemize): | | | | | | | | |
| 9 Bad Debt | 0 | (81) | (81) | 0 | 0 | 0 | | |
| 10 All Other | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 11 | | | | | | | | |
| 12 Total Timing Differences (To C-2) | 0 | (891) | (891) | 0 | 0 | 0 | | |
| 13 | | | | | | | | |
| 14 State Tax Rate | 5.5% | | 5.5% | 5.5% | | 5.5% | | |
| 15 State Deferred Taxes | 0 | (49) | (49) | 0 | 0 | 0 | | |
| 16 | | | | | | | | |
| 17 Timing Differences for Federal Taxes | 0 | (842) | (842) | 0 | 0 | 0 | | |
| 18 | | | | | | | | |
| 19 Federal Tax Rate | 35.0% | | 35.0% | 35.0% | | 35.0% | | |
| 20 Federal Deferred Taxes | 0 | (295) | (295) | 0 | 0 | 0 | | |
| 21 | | | | | | | | |
| 22 Total Deferred Taxes (to C-1) | 0 | (344) | (344) | 0 | 0 | 0 | | |

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

| Line No. | (1) Year | (2) Account No. 283 Deferred Tax Liability | | | (5) Account No. ____ | | | (8) Net Deferred Income Taxes | | |
|--------------|-------------|---|-------------|-----------|----------------------|-------------|-----------|-------------------------------|-------------|------------|
| | | (3) State | (3) Federal | (4) Total | (5) State | (6) Federal | (7) Total | (8) State | (9) Federal | (10) Total |
| WATER | | | | | | | | | | |
| 1 | 2003 | 0 | 1,379 | 1,379 | | | | 0 | 1,379 | 1,379 |
| 2 | 2004 | 5 | 0 | 5 | | | | 5 | 0 | 5 |
| 3 | 2005 | 441 | 6 | 447 | | | | 441 | 6 | 447 |
| 4 | 2006 | 222 | 1,329 | 1,551 | | | | 222 | 1,329 | 1,551 |
| 5 | 2007 | 173 | 1,034 | 1,207 | | | | 173 | 1,034 | 1,207 |
| SEWER | | | | | | | | | | |
| 6 | 2003 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 7 | 2004 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 8 | 2005 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 9 | 2006 | 0 | 0 | 0 | | | | 0 | 0 | 0 |
| 10 | 2007 | 0 | 0 | 0 | | | | 0 | 0 | 0 |

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Harmony Homes

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

| Line No. | (1) Year | (2) Beginning Balance | (3) Account No. 28306 Deferred State Tax Liability | | (4) Ending Balance |
|--------------|-------------|--------------------------|--|--|-----------------------|
| | | | Current Year Change | | |
| WATER | | | | | |
| 1 | 2003 | 0 | 0 | | 0 |
| 2 | 2004 | 0 | 5 | | 5 |
| 3 | 2005 | 5 | 436 | | 441 |
| 4 | 2006 | 441 | (219) | | 222 |
| 5 | 2007 | 222 | (49) | | 173 |
| SEWER | | | | | |
| 6 | 2003 | 0 | 0 | | 0 |
| 7 | 2004 | 0 | 0 | | 0 |
| 8 | 2005 | 0 | 0 | | 0 |
| 9 | 2006 | 0 | 0 | | 0 |
| 10 | 2007 | 0 | 0 | | 0 |

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Harmony Homes

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

| Line No. | (1) Year | (2) Beginning Balance | (3) Account No. 28305 Deferred Federal Tax Liability | | (4) Ending Balance |
|--------------|-------------|--------------------------|--|--|-----------------------|
| | | | Current Year Change | | |
| WATER | | | | | |
| 1 | 2003 | 0 | 1,379 | | 1,379 |
| 2 | 2004 | 1,379 | (1,379) | | 0 |
| 3 | 2005 | 0 | 6 | | 6 |
| 4 | 2006 | 6 | 1,323 | | 1,329 |
| 5 | 2007 | 1,329 | (295) | | 1,034 |
| SEWER | | | | | |
| 6 | 2003 | 0 | 0 | | 0 |
| 7 | 2004 | 0 | 0 | | 0 |
| 8 | 2005 | 0 | 0 | | 0 |
| 9 | 2006 | 0 | 0 | | 0 |
| 10 | 2007 | 0 | 0 | | 0 |

Investment Tax Credits - Analysis

Florida Public Service Commission

Harmony Homes

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Harmony Homes

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

| (1) | (2) | 8% ITC | | | | (7) | 10% ITC | | | | (13) | |
|----------|------------------------|-----------------|--------------------|--------------|--------------------|----------------|-------------------|--------------|--------------------|--------------|--------------------|----------------|
| | | Amount Realized | | Amortization | | | Amount Realized | | Amortization | | | |
| Line No. | Beginning Year Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance |
| 1 | NONE | | | | | | NONE | | | | | |

Investment Tax Credits - Company Policies**Florida Public Service Commission****Harmony Homes**

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission****Harmony Homes**

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Harmony Homes
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**.

| Line No. | (1) Description | (2) Average Amount | (3) % of Total | (4) Cost Rate | (5) Weighted Cost | (6) Supporting Schedules |
|----------|--|-----------------------|-------------------|------------------|----------------------|-----------------------------|
| 1 | Long-Term Debt | | | | | |
| 2 | Short-Term Debt | | | | | |
| 3 | Preferred Stock | | | | | |
| 4 | Common Equity (State Retained Earnings Separately - Parent Only) | | | | | |
| 5 | Deferred Income Tax | | | | | |
| 6 | Other-Retained Earnings | | | | | |
| 7 | Total | | | | | |
| | | <u>0</u> | | | <u>0</u> | |

See Note

Parent Debt Adjustment Calculation

| | | | | | | |
|----|--|--|---|--|--|----------|
| 8 | Weighted Cost of Parent's Debt (Line 1 & 2, col. 5) | | 0 | | | From B-1 |
| 9 | Effective consolidated tax rate | | | | | |
| 10 | Parent's Tax Deduction on Debt Interest | | 0 | | | |
| | Water | | | | | |
| 11 | Equity of Subsidiary | | | | | D-1 |
| 12 | Parent Debt Adjustment (to C-1) Allocation to subsidiary at | | 0 | | | A-17 |
| | Sewer | | | | | |
| 13 | Equity of Subsidiary | | | | | D-1 |
| 14 | Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at | | 0 | | | A-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****Harmony Homes**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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****Harmony Homes**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

- | | |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service? | 2004, 2005, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | No |

**Harmony Homes
CAPITAL SCHEDULES**

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

Schedule of Requested Cost of Capital

13 Month Average balance

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|--------------|-----------------------------------|------------------------------|----------------|-----------|--------------------|--------------|----------------------|
| Line No. | Class of Capital | Reconciled To 2007 Rate Base | Ratio | Cost Rate | Weighted Cost Rate | Cost | Supporting Schedules |
| WATER | | | | | | | |
| 1 | Long-Term Debt | 25,131 | 36.30% | 5.10% | 1.85% | 1,282 | 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 | 41,541 | 60.01% | 10.25% | 6.15% | 4,257 | D-2 |
| 5 | Customer Deposits | 1,177 | 1.70% | 6.00% | 0.10% | 71 | D-2 |
| 6 | Accumulated Deferred Income Taxes | 1,379 | 1.99% | 0.00% | 0.00% | 0 | D-2 |
| 7 | Total | <u>69,227</u> | <u>100.00%</u> | | <u>8.10%</u> | <u>5,610</u> | |
| SEWER | | | | | | | |
| 8 | Long-Term Debt | 0 | 0.00% | 5.10% | 0.00% | 0 | 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 | 0 | 0.00% | 10.25% | 0.00% | 0 | D-2 |
| 12 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 | D-2 |
| 13 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 14 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> | |

Schedule of Requested Cost of Capital

13 Month Average balance

Harmony Homes

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 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.

| Line No. | (1) Class of Capital | (2) Reconciled To Pro Forma Rate Base | (3) Ratio | (4) Cost Rate | Weighted Cost Rate | (5) Cost | (6) Supporting Schedules |
|--------------|-----------------------------------|--|----------------|---------------------|--------------------------|--------------|--------------------------------|
| WATER | | | | | | | |
| 1 | Long-Term Debt | 31,149 | 36.56% | 5.10% | 1.87% | 1,590 | D-2 |
| 2 | Short-Term Debt | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 3 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 4 | Common Stock | 51,489 | 60.44% | 10.25% | 6.19% | 5,276 | D-2 |
| 5 | Customer Deposits | 1,177 | 1.38% | 6.00% | 0.08% | 71 | D-2 |
| 6 | Accumulated Deferred Income Taxes | 1,379 | 1.62% | 0.00% | 0.00% | 0 | D-2 |
| 7 | Total | <u>85,194</u> | <u>100.00%</u> | | <u>8.14%</u> | <u>6,936</u> | |
| SEWER | | | | | | | |
| 8 | Long-Term Debt | 0 | 0.00% | 5.10% | 0.00% | 0 | 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 | 0 | 0.00% | 10.25% | 0.00% | 0 | D-2 |
| 12 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 | D-2 |
| 13 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 14 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> | |

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------|--------------------|--------------------|----------------|---------------------------------------|------------------------------|-----------------------------------|----------------------|
| Line No. | Balance 12/31/2006 | Balance 12/31/2007 | 13 Mo Average† | Reconciliation Adjustments Pro rata * | Reconciled To 2007 Rate Base | Reconciled To Pro Forma Rate Base | Supporting Schedules |
| Water | | | | | | | |
| 1 | 23,146 | 25,220 | 25,131 | | 25,131 | 31,149 | D-5 |
| 2 | 0 | 0 | 0 | | 0 | 0 | D-4 |
| 3 | 0 | 0 | 0 | | 0 | 0 | D-3 |
| 4 | 38,259 | 41,687 | 41,541 | | 41,541 | 51,489 | |
| 5 | 960 | 1,280 | 1,177 | | 1,177 | 1,177 | D-7 |
| 6 | 1,551 | 1,207 | 1,379 | | 1,379 | 1,379 | C-6 |
| 7 | <u>63,916</u> | <u>69,394</u> | <u>69,227</u> | <u>0</u> | <u>69,227</u> | <u>85,194</u> | A-1 |
| Sewer | | | | | | | |
| 8 | 0 | 0 | 0 | | 0 | 0 | D-5 |
| 9 | 0 | 0 | 0 | | 0 | 0 | D-4 |
| 10 | 0 | 0 | 0 | | 0 | 0 | D-3 |
| 11 | 0 | 0 | 0 | | 0 | 0 | |
| 12 | 0 | 0 | 0 | | 0 | 0 | D-7 |
| 13 | 0 | 0 | 0 | | 0 | 0 | C-6 |
| 14 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | A-2 |

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

* List corresponding adjustments to rate base below:

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

Cost of Short-Term Debt

Florida Public Service Commission

Harmony Homes

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility or Parent

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Harmony Homes
Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

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

Utility [] or Parent [X]

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

| Line No. | Description, Years of Life, Coupon Rate | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-------------|---|------------|---------------|------------|------------|-------------------|-----|-----|-----|-----|-----|------------------|------------------|--------------|
| | | Issue Date | Maturity Date | | | | | | | | | | | |
| 2006 | | | | | | | | | | | | | | |
| 1 | Unsecured Note - 10 years | 6.00% | 10/31/2006 | 10/31/2016 | 20,501,000 | 20,501,000 | - | - | - | - | - | 1,230,060 | 1,230,060 | 6.00% |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | 2007 | | | | | | | | | | | | | |
| 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 | | | | | | | | |

* 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

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

\$1,293,601

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

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.

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

1

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

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

Florida Public Service Commission

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

Utility [] or Parent [X]

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) | |
|----------|---|----------------------------|----------------------------------|------------------------------|------------------------------------|---|--|--|--|--|--|------------------------------------|-------------------------------|
| Line No. | Description, Coupon Rate, Years of Life | Issue Date - Maturity Date | Principal Amt. Sold (Face Value) | Principal Amount Outstanding | Amount Outstanding Within One Year | Unamortized Disc. (Premium) Associated With Col (4) | Unamortized Issuing Exp. Associated with Col (4) | Annual Amort. of Discount (Prem) on Principal Outst. | Annual Amort. of Issuing Exp. on Principal Outstanding | Basis of Variable Rate (e.g., Prime+%) | Interest Cost (Test Year Cost Rate X Col. (4)) | Total Interest Cost ((8)+(9)+(10)) | Effective Cost Rate (12)/(13) |
| 1 | The parent does not have any Variable Rate Long term debt | | | | | | | | | | | | |

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent []

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

| Line No. | (1) Month & Year | (2) Beginning Balance | (3) Deposits Received | (4) Deposits Refunded | Ending Balance (2+3+4) |
|----------|---------------------|---------------------------|--------------------------|--------------------------|---------------------------|
| 1 | Dec-06 | 960 | 0 | 0 | 960 |
| 2 | Jan-07 | 960 | 64 | 0 | 1,024 |
| 3 | Feb-07 | 1,024 | 128 | 0 | 1,152 |
| 4 | Mar-07 | 1,152 | 0 | 0 | 1,152 |
| 5 | Apr-07 | 1,152 | 0 | 0 | 1,152 |
| 6 | May-07 | 1,152 | 0 | 0 | 1,152 |
| 7 | Jun-07 | 1,152 | 32 | 0 | 1,184 |
| 8 | Jul-07 | 1,184 | 64 | 0 | 1,248 |
| 9 | Aug-07 | 1,248 | 0 | 0 | 1,248 |
| 10 | Sep-07 | 1,248 | 0 | 0 | 1,248 |
| 11 | Oct-07 | 1,248 | 0 | 0 | 1,248 |
| 12 | Nov-07 | 1,248 | 0 | 0 | 1,248 |
| 13 | Dec-07 | 1,248 | 32 | 0 | 1,280 |
| 14 | Average | | | | <u>1,177</u> |
| 15 | | | | | |
| 16 | | Water Allocated at | | 100% | <u>1,177</u> |
| 17 | | | | | |
| 18 | | Sewer Allocated at | | #N/A | <u>#N/A</u> |

**Harmony Homes
RATES SCHEDULES**

| <u>SCHEDULE TITLE</u> | <u>SCHEDULE NUMBER</u> | <u>PAGE NUMBER</u> |
|--|----------------------------|------------------------|
| Rate Schedule - Water | E-1w | 105 |
| Rate Schedule - Sewer | E-1s | 106 |
| Revenues at Present & Proposed Rates - Water | E-2w | 107 |
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| Customer Monthly Billing Schedules | E-3 | 115 |
| Miscellaneous Service Charges | E-4 | 116 |
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| Contracts and Agreements | E-8 | 121 |
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| Class A Utility Cost of Service Study | E-12 | 125 |
| Billing Analysis | E-14 | 126 |

Rate Schedule - Water

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

| Line No. | (1) Class/Meter Size | (2) Test Year Period 1 | (3) Test Year Period 2 | (4) Period 3 & Prior to Filing | (5) Unlimited Interim Rates | (6) Limited Interim Rates | (7) Proposed Consolidated Rates |
|----------|-------------------------|------------------------------|------------------------------|---|--------------------------------------|------------------------------------|--|
| 1 | Residential | | | | | | |
| 2 | 5/8" X 3/4" | 21.02 | 27.75 | 21.02 | 31.51 | 22.10 | 21.92 |
| 3 | 3/4" | 31.54 | 41.65 | 31.54 | 47.27 | 33.16 | 32.89 |
| 4 | 1" | 52.58 | 69.43 | 52.58 | 78.81 | 55.28 | 54.81 |
| 5 | 1-1/2" | 105.13 | 138.81 | 105.13 | 157.58 | 110.53 | 109.62 |
| 6 | 2" | 168.23 | 222.13 | 168.23 | 252.16 | 176.87 | 175.39 |
| 7 | 3" | 336.44 | 444.24 | 336.44 | 504.28 | 353.73 | 350.79 |
| 8 | 4" | 525.69 | 694.11 | 525.69 | 787.95 | 552.70 | 548.10 |
| 9 | 6" | 1,051.38 | 1,388.24 | 1,051.38 | 1,575.90 | 1,105.41 | 1,096.21 |
| 10 | 8" | 1,682.21 | 2,221.18 | 1,682.21 | 2,521.44 | 1,768.65 | 1,753.93 |
| 11 | 10" | 2,418.77 | 3,192.95 | 2,418.77 | 3,625.46 | 2,543.06 | 2,521.28 |
| 12 | Gallonage | | | | | | |
| 13 | Block 1, 0-5,000 | 3.58 | 4.73 | 3.58 | 5.37 | 3.76 | 3.80 |
| 14 | Block 2, 5,000-10,000 | 3.58 | 4.73 | 3.58 | 5.37 | 3.76 | 4.76 |
| 15 | Block 3, >10,000 | 3.58 | 4.73 | 3.58 | 5.37 | 3.76 | 4.76 |
| 16 | | | | | | | |
| 17 | Commercial | | | | | | |
| 18 | 5/8" X 3/4" | 21.02 | 27.75 | 21.02 | 31.51 | 22.10 | 21.92 |
| 19 | 3/4" | 31.54 | 41.65 | 31.54 | 47.27 | 33.16 | 32.89 |
| 20 | 1" | 52.58 | 69.43 | 52.58 | 78.81 | 55.28 | 54.81 |
| 21 | 1-1/2" | 105.13 | 138.81 | 105.13 | 157.58 | 110.53 | 109.62 |
| 22 | 2" | 168.23 | 222.13 | 168.23 | 252.16 | 176.87 | 175.39 |
| 23 | 3" | 336.44 | 444.24 | 336.44 | 504.28 | 353.73 | 350.79 |
| 24 | 4" | 525.69 | 694.11 | 525.69 | 787.95 | 552.70 | 548.10 |
| 25 | 6" | 1,051.38 | 1,388.24 | 1,051.38 | 1,575.90 | 1,105.41 | 1,096.21 |
| 26 | 8" | 1,682.21 | 2,221.18 | 1,682.21 | 2,521.44 | 1,768.65 | 1,753.93 |
| 27 | 10" | 2,418.77 | 3,192.95 | 2,418.77 | 3,625.46 | 2,543.06 | 2,521.28 |
| 28 | Gallonage charge | 3.58 | 4.73 | 3.58 | 5.37 | 3.76 | 3.80 |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | Multi-Family | | | | | | |
| 33 | 5/8" X 3/4" | 21.02 | 27.75 | 21.02 | 31.51 | 22.10 | 21.92 |
| 34 | 3/4" | 31.54 | 41.65 | 31.54 | 47.27 | 33.16 | 32.89 |
| 35 | 1" | 52.58 | 69.43 | 52.58 | 78.81 | 55.28 | 54.81 |
| 36 | 1-1/2" | 105.13 | 138.81 | 105.13 | 157.58 | 110.53 | 109.62 |
| 37 | 2" | 168.23 | 222.13 | 168.23 | 252.16 | 176.87 | 175.39 |
| 38 | 3" | 336.44 | 444.24 | 336.44 | 504.28 | 353.73 | 350.79 |
| 39 | 4" | 525.69 | 694.11 | 525.69 | 787.95 | 552.70 | 548.10 |
| 40 | 6" | 1,051.38 | 1,388.24 | 1,051.38 | 1,575.90 | 1,105.41 | 1,096.21 |
| 41 | 8" | 1,682.21 | 2,221.18 | 1,682.21 | 2,521.44 | 1,768.65 | 1,753.93 |
| 42 | 10" | 2,418.77 | 3,192.95 | 2,418.77 | 3,625.46 | 2,543.06 | 2,521.28 |
| 43 | Gallonage charge | 3.58 | 4.73 | 3.58 | 5.37 | 3.76 | 3.80 |
| 44 | | | | | | | |
| 45 | Fire Protection | | | | | | |
| 46 | 2" | 14.02 | 18.51 | 14.02 | 21.01 | 14.74 | 14.62 |
| 47 | 3" | 28.03 | 37.02 | 28.03 | 42.01 | 29.47 | 29.23 |
| 48 | 4" | 43.83 | 57.87 | 43.83 | 65.70 | 46.08 | 45.68 |
| 49 | 6" | 87.60 | 115.67 | 87.60 | 131.30 | 92.10 | 91.35 |
| 50 | 8" | 140.19 | 185.11 | 140.19 | 210.13 | 147.39 | 146.16 |
| 51 | 10" | 201.51 | 266.08 | 201.51 | 302.04 | 211.87 | 210.11 |

Rate Schedule - Sewer

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

| Line No. | (1) Class/Meter Size | (2) Test Year Period 1 | (3) Test Year Period 2 | (4) Period 3 & Prior to Filing | (5) Unlimited Interim Rates | (6) Limited Interim Rates | (7) Proposed Consolidated Rates |
|----------|-------------------------------|------------------------------|------------------------------|---|--------------------------------------|------------------------------------|--|
| 1 | Residential | | | | | | |
| 2 | All Meter Sizes | NA | NA | NA | NA | NA | NA |
| 3 | | | | - | | | |
| 4 | | | | - | | | |
| 5 | | | | - | | | |
| 6 | | | | - | | | |
| 7 | | | | - | | | |
| 8 | | | | - | | | |
| 9 | | | | - | | | |
| 10 | | | | - | | | |
| 11 | | | | - | | | |
| 12 | Gallage cap (gallons) | NA | NA | NA | NA | NA | NA |
| 13 | Gallage Charge, Capped Usage | NA | NA | NA | NA | NA | NA |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | Commercial | | | | | | |
| 17 | 5/8" X 3/4" | NA | NA | NA | NA | NA | NA |
| 18 | 3/4" | NA | NA | NA | NA | NA | NA |
| 19 | 1" | NA | NA | NA | NA | NA | NA |
| 20 | 1-1/2" | NA | NA | NA | NA | NA | NA |
| 21 | 2" | NA | NA | NA | NA | NA | NA |
| 22 | 3" | NA | NA | NA | NA | NA | NA |
| 23 | 4" | NA | NA | NA | NA | NA | NA |
| 24 | 6" | NA | NA | NA | NA | NA | NA |
| 25 | 8" | NA | NA | NA | NA | NA | NA |
| 26 | 10" | NA | NA | NA | NA | NA | NA |
| 27 | Gallage charge | NA | NA | NA | NA | NA | NA |
| 28 | | | | | | | |
| 29 | Multi-Family | | | | | | |
| 30 | 5/8" X 3/4" | NA | NA | NA | NA | NA | NA |
| 31 | 3/4" | NA | NA | NA | NA | NA | NA |
| 32 | 1" | NA | NA | NA | NA | NA | NA |
| 33 | 1-1/2" | NA | NA | NA | NA | NA | NA |
| 34 | 2" | NA | NA | NA | NA | NA | NA |
| 35 | 3" | NA | NA | NA | NA | NA | NA |
| 36 | 4" | NA | NA | NA | NA | NA | NA |
| 37 | 6" | NA | NA | NA | NA | NA | NA |
| 38 | 8" | NA | NA | NA | NA | NA | NA |
| 39 | 10" | NA | NA | NA | NA | NA | NA |
| 40 | Gallage charge | NA | NA | NA | NA | NA | NA |
| 41 | | | | | | | |
| 42 | Flat Rate | | | | | | |
| 43 | Resid'l Wastewater Only (RWO) | NA | NA | NA | NA | NA | NA |
| 44 | Cmrl. Wastewater Only | NA | NA | NA | NA | NA | NA |
| 45 | Reuse per Sprinkler Head | NA | NA | NA | NA | NA | NA |
| 46 | Reuse Flat Rate | NA | NA | NA | NA | NA | NA |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Effctv. Test Year Rate | (5) Test Year Revenue | (6) Rate Prior to Filing | (7) Repressed Gallons | (8) Proposed Rate | (9) Revenue at Proposed |
|----------|------------------------------|---------------------|----------------------------------|-------------------------------|--------------------------|-----------------------------|--------------------------|----------------------|----------------------------|
| 1 | Residential | | | | | | | | |
| 2 | 5/8" X 3/4" | 672 | 4,415 | 21.02 | 14,125 | 21.02 | NA | 21.92 | 14,730 |
| 3 | 3/4" | 0 | 0 | - | 0 | 31.54 | NA | 32.89 | 0 |
| 4 | 1" | 0 | 0 | - | 0 | 52.58 | NA | 54.81 | 0 |
| 5 | 1-1/2" | 0 | 0 | - | 0 | 105.13 | NA | 109.62 | 0 |
| 6 | 2" | 0 | 0 | - | 0 | 168.23 | NA | 175.39 | 0 |
| 7 | 3" | 0 | 0 | - | 0 | 336.44 | NA | 350.79 | 0 |
| 8 | 4" | 0 | 0 | - | 0 | 525.69 | NA | 548.10 | 0 |
| 9 | Gallage | | | | | | | | |
| 10 | Block 1, 0-5,000 | | 2,744 | 3.58 | 9,822 | 3.58 | 2,744 | 3.80 | 10,426 |
| 11 | Block 2, 5,000-10,000 | | 1,049 | 3.58 | 3,755 | 3.58 | 1,049 | 4.76 | 4,993 |
| 12 | Block 3, >10,000 | | 623 | 3.58 | 2,229 | 3.58 | 623 | 4.76 | 2,964 |
| 13 | Total Residential | <u>672</u> | <u>4,415</u> | | <u>29,932</u> | | <u>4,415</u> | | <u>33,113</u> |
| 14 | Average Bill | | | | <u>44.54</u> | | | | <u>49.27</u> |
| 15 | | | | | | | | | |
| 16 | Commercial | | | | | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | - | 0 | 21.02 | NA | 21.92 | 0 |
| 18 | 3/4" | 0 | 0 | - | 0 | 31.54 | NA | 32.89 | 0 |
| 19 | 1" | 0 | 0 | - | 0 | 52.58 | NA | 54.81 | 0 |
| 20 | 1-1/2" | 0 | 0 | - | 0 | 105.13 | NA | 109.62 | 0 |
| 21 | 2" | 0 | 0 | - | 0 | 168.23 | NA | 175.39 | 0 |
| 22 | 3" | 0 | 0 | - | 0 | 336.44 | NA | 350.79 | 0 |
| 23 | 4" | 0 | 0 | - | 0 | 525.69 | NA | 548.10 | 0 |
| 24 | 8" | 0 | 0 | - | 0 | 1,682.21 | NA | 1,753.93 | 0 |
| 25 | Gallage | | 0 | - | 0 | 3.58 | 0 | 3.80 | 0 |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | Total Commercial | <u>0</u> | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| 29 | Average Bill | | | | | | | | |
| 30 | | | | | | | | | |
| 31 | Multi-Family | | | | | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | - | 0 | 21.02 | NA | 21.92 | 0 |
| 33 | 3/4" | 0 | 0 | - | 0 | 31.54 | NA | 32.89 | 0 |
| 34 | 1" | 0 | 0 | - | 0 | 52.58 | NA | 54.81 | 0 |
| 35 | 1-1/2" | 0 | 0 | - | 0 | 105.13 | NA | 109.62 | 0 |
| 36 | 2" | 0 | 0 | - | 0 | 168.23 | NA | 175.39 | 0 |
| 37 | 3" | 0 | 0 | - | 0 | 336.44 | NA | 350.79 | 0 |
| 38 | 4" | 0 | 0 | - | 0 | 525.69 | NA | 548.10 | 0 |
| 39 | | | | | | | | | |
| 40 | Gallage | | 0 | - | 0 | 3.58 | 0 | 3.80 | 0 |
| 41 | | | | | | | | | |
| 42 | | | | | | | | | |
| 43 | Total Multi-Family | <u>0</u> | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| 44 | Average Bill | | | | | | | | |
| 45 | | | | | | | | | |
| 46 | Fire Protection | | | | | | | | |
| 47 | 2" | 0 | NA | - | 0 | 14.02 | NA | 27.26 | 0 |
| 48 | 3" | 0 | NA | - | 0 | 28.03 | NA | 54.53 | 0 |
| 49 | 4" | 0 | NA | - | 0 | 43.83 | NA | 85.20 | 0 |
| 50 | 6" | 0 | NA | - | 0 | 87.60 | NA | 170.39 | 0 |
| 51 | 8" | 0 | NA | - | 0 | 140.19 | NA | 272.63 | 0 |
| 52 | 10" | 0 | NA | - | 0 | 201.51 | NA | 391.90 | 0 |
| 53 | | | | | | | | | |
| 54 | | | | | | | | | |
| 55 | | | | | | | | | |
| 56 | Total Fire Protection | <u>0</u> | <u>NA</u> | | <u>0</u> | | <u>NA</u> | | <u>0</u> |
| 57 | Average Bill | | | | | | | | |
| 58 | | | | | | | | | |
| 59 | Subtotal | | | | <u>29,932</u> | | | | <u>33,113</u> |
| 60 | Unbilled Revenues | | | | | | | | |
| 61 | Guaranteed Revenues | | | | | | | | |
| 62 | Misc. Service Charge | | | | 285 | | | | 810 |
| 63 | Total Revenue | | | | <u>30,217</u> | | | | <u>33,923</u> |
| 64 | Booked Revenue | | | | <u>30,433</u> | | | | |
| 65 | Difference | | | | (216) | -0.7% | | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

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

Water 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.

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Period 1 Rates | (5) Period 1 Revenue |
|----------|-------------------------|---------------------|----------------------------------|-----------------------|-------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | 220 | 1,392 | 21.02 | 4,624 |
| 3 | 3/4" | 0 | 0 | 31.54 | 0 |
| 4 | 1" | 0 | 0 | 52.58 | 0 |
| 5 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 6 | 2" | 0 | 0 | 168.23 | 0 |
| 7 | 3" | 0 | 0 | 336.44 | 0 |
| 8 | 4" | 0 | 0 | 525.69 | 0 |
| 9 | Gallonage | | | | |
| 10 | Block 1 | | 904 | 3.58 | 3,237 |
| 11 | Block 2 | | 336 | 3.58 | 1,201 |
| 12 | Block 3 | | 152 | 3.58 | 546 |
| 13 | Total Residential | 220 | 1,392 | | 9,608 |
| 14 | Average Bill | | | | 43.67 |
| 15 | | | | | |
| 16 | Commercial | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 |
| 18 | 3/4" | 0 | 0 | 31.54 | 0 |
| 19 | 1" | 0 | 0 | 52.58 | 0 |
| 20 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 21 | 2" | 0 | 0 | 168.23 | 0 |
| 22 | 3" | 0 | 0 | 336.44 | 0 |
| 23 | 4" | 0 | 0 | 525.69 | 0 |
| 24 | 8" | 0 | 0 | 1,682.21 | 0 |
| 25 | Gallonage | | 0 | 3.58 | 0 |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total Commercial | 0 | 0 | | 0 |
| 29 | Average Bill | | | | |
| 30 | | | | | |
| 31 | Multi-Family | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 |
| 33 | 3/4" | 0 | 0 | 31.54 | 0 |
| 34 | 1" | 0 | 0 | 52.58 | 0 |
| 35 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 36 | 2" | 0 | 0 | 168.23 | 0 |
| 37 | 3" | 0 | 0 | 336.44 | 0 |
| 38 | 4" | 0 | 0 | 525.69 | 0 |
| 39 | | | | | |
| 40 | Gallonage | | 0 | 3.58 | 0 |
| 41 | | | | | |
| 42 | | | | | |
| 43 | Total Multi-Family | 0 | 0 | | 0 |
| 44 | Average Bill | | | | |
| 45 | | | | | |
| 46 | Fire Protection | | | | |
| 47 | 1" | 0 | NA | 14.02 | 0 |
| 48 | 2" | 0 | NA | 28.03 | 0 |
| 49 | 3" | 0 | NA | 43.83 | 0 |
| 50 | 4" | 0 | NA | 87.60 | 0 |
| 51 | 6" | 0 | NA | 140.19 | 0 |
| 52 | 8" | 0 | NA | 201.51 | 0 |
| 53 | | | | | |
| 54 | | | | | |
| 55 | | | | | |
| 56 | Total Fire Protection | 0 | NA | | 0 |
| 57 | Average Bill | | | | |
| 58 | | | | | |
| 59 | Subtotal | | | | 9,608 |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS

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

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)
Water [X] or Sewer []

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Period 1 Rates | (5) Revenue at Per 1 Rates | (6) Period 2 Rates | (7) Period 2 Billed Rev. | (8) Period 2 Refunds |
|----------|------------------------------|---------------------|----------------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|-------------------------|
| 1 | Residential | | | | | | | |
| 2 | 5/8" X 3/4" | 214 | 1,480 | 21.02 | 4,498 | 27.75 | 5,939 | 1,440 |
| 3 | 3/4" | 0 | 0 | 31.54 | 0 | 41.65 | 0 | 0 |
| 4 | 1" | 0 | 0 | 52.58 | 0 | 69.43 | 0 | 0 |
| 5 | 1-1/2" | 0 | 0 | 105.13 | 0 | 138.81 | 0 | 0 |
| 6 | 2" | 0 | 0 | 168.23 | 0 | 222.13 | 0 | 0 |
| 7 | 3" | 0 | 0 | 336.44 | 0 | 444.24 | 0 | 0 |
| 8 | 4" | 0 | 0 | 525.69 | 0 | 694.11 | 0 | 0 |
| 9 | Gallorage | | | | | | | |
| 10 | Block 1 | | 884 | 3.58 | 3,166 | 4.73 | 4,183 | 1,017 |
| 11 | Block 2 | | 368 | 3.58 | 1,318 | 4.73 | 1,742 | 423 |
| 12 | Block 3 | | 227 | 3.58 | 813 | 4.73 | 1,074 | 261 |
| 13 | Total Residential | <u>214</u> | <u>1,480</u> | | <u>9,796</u> | | <u>12,937</u> | <u>3,142</u> |
| 14 | Average Bill | | | | <u>45.77</u> | | <u>60.46</u> | |
| 15 | | | | | | | | |
| 16 | Commercial | | | | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 | 27.75 | 0 | 0 |
| 18 | 3/4" | 0 | 0 | 31.54 | 0 | 41.65 | 0 | 0 |
| 19 | 1" | 0 | 0 | 52.58 | 0 | 69.43 | 0 | 0 |
| 20 | 1-1/2" | 0 | 0 | 105.13 | 0 | 138.81 | 0 | 0 |
| 21 | 2" | 0 | 0 | 168.23 | 0 | 222.13 | 0 | 0 |
| 22 | 3" | 0 | 0 | 336.44 | 0 | 444.24 | 0 | 0 |
| 23 | 4" | 0 | 0 | 525.69 | 0 | 694.11 | 0 | 0 |
| 24 | 8" | 0 | 0 | 1,682.21 | 0 | 2,221.18 | 0 | 0 |
| 25 | Gallorage | | 0 | 3.58 | 0 | 4.73 | 0 | 0 |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | Total Commercial | <u>0</u> | <u>0</u> | | <u>0</u> | | <u>0</u> | <u>0</u> |
| 29 | Average Bill | | | | | | | |
| 30 | | | | | | | | |
| 31 | Multi-Family | | | | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 | 27.75 | 0 | 0 |
| 33 | 3/4" | 0 | 0 | 31.54 | 0 | 41.65 | 0 | 0 |
| 34 | 1" | 0 | 0 | 52.58 | 0 | 69.43 | 0 | 0 |
| 35 | 1-1/2" | 0 | 0 | 105.13 | 0 | 138.81 | 0 | 0 |
| 36 | 2" | 0 | 0 | 168.23 | 0 | 222.13 | 0 | 0 |
| 37 | 3" | 0 | 0 | 336.44 | 0 | 444.24 | 0 | 0 |
| 38 | 4" | 0 | 0 | 525.69 | 0 | 694.11 | 0 | 0 |
| 39 | | | | | | | | |
| 40 | Gallorage | | 0 | 3.58 | 0 | 4.73 | 0 | 0 |
| 41 | | | | | | | | |
| 42 | | | | | | | | |
| 43 | Total Multi-Family | <u>0</u> | <u>0</u> | | <u>0</u> | | <u>0</u> | <u>0</u> |
| 44 | Average Bill | | | | | | | |
| 45 | | | | | | | | |
| 46 | Fire Protection | | | | | | | |
| 47 | 1" | 0 | NA | 14.02 | 0 | 18.51 | 0 | 0 |
| 48 | 2" | 0 | NA | 28.03 | 0 | 37.02 | 0 | 0 |
| 49 | 3" | 0 | NA | 43.83 | 0 | 57.87 | 0 | 0 |
| 50 | 4" | 0 | NA | 87.60 | 0 | 115.67 | 0 | 0 |
| 51 | 6" | 0 | NA | 140.19 | 0 | 185.11 | 0 | 0 |
| 52 | 8" | 0 | NA | 201.51 | 0 | 266.08 | 0 | 0 |
| 53 | | | | | | | | |
| 54 | | | | | | | | |
| 55 | | | | | | | | |
| 56 | Total Fire Protection | <u>0</u> | <u>NA</u> | | <u>0</u> | | <u>0</u> | <u>0</u> |
| 57 | Average Bill | | | | | | | |
| 58 | | | | | | | | |
| 59 | Subtotal | | | | <u>9,796</u> | | <u>12,937</u> | <u>3,142</u> |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)
 Water or Sewer

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

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Period 3 Rates | (5) Period 3 Revenue |
|----------|------------------------------|---------------------|----------------------------------|-----------------------|-------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | 238 | 1,543 | 21.02 | 5,003 |
| 3 | 3/4" | 0 | 0 | 31.54 | 0 |
| 4 | 1" | 0 | 0 | 52.58 | 0 |
| 5 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 6 | 2" | 0 | 0 | 168.23 | 0 |
| 7 | 3" | 0 | 0 | 336.44 | 0 |
| 8 | 4" | 0 | 0 | 525.69 | 0 |
| 9 | Gallorage | | | | |
| 10 | Block 1 | | 955 | 3.58 | 3,419 |
| 11 | Block 2 | | 345 | 3.58 | 1,236 |
| 12 | Block 3 | | 243 | 3.58 | 870 |
| 13 | Total Residential | <u>238</u> | <u>1,543</u> | | <u>10,528</u> |
| 14 | Average Bill | | | | <u>44.23</u> |
| 15 | | | | | |
| 16 | Commerical | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 |
| 18 | 3/4" | 0 | 0 | 31.54 | 0 |
| 19 | 1" | 0 | 0 | 52.58 | 0 |
| 20 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 21 | 2" | 0 | 0 | 168.23 | 0 |
| 22 | 3" | 0 | 0 | 336.44 | 0 |
| 23 | 4" | 0 | 0 | 525.69 | 0 |
| 24 | 8" | 0 | 0 | 1,682.21 | 0 |
| 25 | Gallorage | | 0 | 3.58 | 0 |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total Commerical | <u>0</u> | <u>0</u> | | <u>0</u> |
| 29 | Average Bill | | | | |
| 30 | | | | | |
| 31 | Multi-Family | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | 21.02 | 0 |
| 33 | 3/4" | 0 | 0 | 31.54 | 0 |
| 34 | 1" | 0 | 0 | 52.58 | 0 |
| 35 | 1-1/2" | 0 | 0 | 105.13 | 0 |
| 36 | 2" | 0 | 0 | 168.23 | 0 |
| 37 | 3" | 0 | 0 | 336.44 | 0 |
| 38 | 4" | 0 | 0 | 525.69 | 0 |
| 39 | | | | | |
| 40 | Gallorage | | 0 | 3.58 | 0 |
| 41 | | | | | |
| 42 | | | | | |
| 43 | Total Multi- Family | <u>0</u> | <u>0</u> | | <u>0</u> |
| 44 | Average Bill | | | | |
| 45 | | | | | |
| 46 | Fire Protection | | | | |
| 47 | 1" | 0 | NA | 14.02 | 0 |
| 48 | 2" | 0 | NA | 28.03 | 0 |
| 49 | 3" | 0 | NA | 43.83 | 0 |
| 50 | 4" | 0 | NA | 87.60 | 0 |
| 51 | 6" | 0 | NA | 140.19 | 0 |
| 52 | 8" | 0 | NA | 201.51 | 0 |
| 53 | | | | | |
| 54 | | | | | |
| 55 | | | | | |
| 56 | Total Fire Protection | <u>0</u> | <u>NA</u> | | <u>0</u> |
| 57 | Average Bill | | | | |
| 58 | | | | | |
| 59 | Subtotal | | | | <u>10,528</u> |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Effctv. Test Year Rate | (5) Test Year Revenue | (6) Rate Prior to Filing | (7) Proposed Usage | (8) Proposed Rate | (9) Revenue at Proposed |
|----------|-------------------------|---------------------|----------------------------|-------------------------------|--------------------------|-----------------------------|-----------------------|----------------------|----------------------------|
| 1 | Residential | | | | | | | | |
| 2 | 5/8" X 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 3 | 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 4 | 1" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 5 | 1-1/2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 6 | 2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 7 | 3" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 8 | 4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 9 | Gallage cap (gallons) | | NA | | | | NA | | |
| 10 | Capped Usage | - | 0 | NA | 0 | NA | 0 | NA | NA |
| 11 | Usage Above Cap | - | 0 | | | | 0 | | |
| 12 | | | | | | | | | |
| 13 | Total Residential | 0 | 0 | | 0 | | 0 | | 0 |
| 14 | Average Bill | | | | NA | | | | NA |
| 15 | | | | | | | | | |
| 16 | Commercial | | | | | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 18 | 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 19 | 1" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 20 | 1-1/2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 21 | 2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 22 | 3" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 23 | 4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 24 | | | | | | | | | |
| 25 | Gallage | - | 0 | NA | 0 | NA | 0 | NA | NA |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | Total Commercial | 0 | 0 | | 0 | | 0 | | 0 |
| 29 | Average Bill | | | | NA | | | | NA |
| 30 | | | | | | | | | |
| 31 | Multi-Family | | | | | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 33 | 3/4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 34 | 1" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 35 | 1-1/2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 36 | 2" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 37 | 3" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 38 | 4" | 0 | 0 | NA | 0 | NA | | NA | NA |
| 39 | | | | | | | | | |
| 40 | Gallage | - | 0 | NA | 0 | NA | 0 | NA | NA |
| 41 | | | | | | | | | |
| 42 | | | | | | | | | |
| 43 | Total Multi-Family | 0 | 0 | | 0 | | 0 | | 0 |
| 44 | Average Bill | | | | NA | | | | NA |
| 45 | | | | | | | | | |
| 46 | Flat Rate | | | | | | | | |
| 47 | Res. Wastewater Only | 0 | 0 | NA | 0 | NA | | NA | NA |
| 48 | Com. Wastewater Only | 0 | 0 | NA | 0 | NA | | NA | NA |
| 49 | Sprinkler Heads | 0 | NA | NA | 0 | NA | | NA | NA |
| 50 | Reuse | 0 | NA | NA | 0 | NA | | NA | NA |
| 51 | Total Flat Rate - Other | | 0 | | 0 | | | | 0 |
| 52 | | | | | | | | | |
| 53 | | | | | | | | | |
| 54 | Subtotal | | | | NA | | | | NA |
| 55 | Unbilled Revenues | | | | 0 | | | | 0 |
| 56 | Guaranteed Revenues | | | | 0 | | | | 0 |
| 57 | Misc. Service Charge | | | | 0 | | | | 0 |
| 58 | Total Revenue | | | | 0 | | | | 0 |
| 59 | Booked Revenue | | | | NA | | | | NA |
| 60 | Difference | | | | NA | NA | | | NA |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Period 1 Rates | (5) Period 1 Revenue |
|----------|-------------------------|---------------------|----------------------------|-----------------------|-------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 3 | 3/4" | 0 | 0 | NA | NA |
| 4 | 1" | 0 | 0 | NA | NA |
| 5 | 1-1/2" | 0 | 0 | NA | NA |
| 6 | 2" | 0 | 0 | NA | NA |
| 7 | 3" | 0 | 0 | NA | NA |
| 8 | 4" | 0 | 0 | NA | NA |
| 9 | Gallorage cap | | NA | | |
| 10 | Capped Usage | | 0 | NA | NA |
| 11 | Usage Above Cap | | 0 | | |
| 12 | | | | | |
| 13 | Total Residential | 0 | 0 | | 0 |
| 14 | Average Bill | | | | |
| 15 | | | | | |
| 16 | Commercial | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 18 | 3/4" | 0 | 0 | NA | NA |
| 19 | 1" | 0 | 0 | NA | NA |
| 20 | 1-1/2" | 0 | 0 | NA | NA |
| 21 | 2" | 0 | 0 | NA | NA |
| 22 | 3" | 0 | 0 | NA | NA |
| 23 | 4" | 0 | 0 | NA | NA |
| 24 | | | | | |
| 25 | Gallorage | | 0 | NA | NA |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total Commercial | 0 | 0 | | 0 |
| 29 | Average Bill | | | | |
| 30 | | | | | |
| 31 | Multi-Family | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 33 | 3/4" | 0 | 0 | NA | NA |
| 34 | 1" | 0 | 0 | NA | NA |
| 35 | 1-1/2" | 0 | 0 | NA | NA |
| 36 | 2" | 0 | 0 | NA | NA |
| 37 | 3" | 0 | 0 | NA | NA |
| 38 | 4" | 0 | 0 | NA | NA |
| 39 | | | | | |
| 40 | Gallorage | | 0 | NA | NA |
| 41 | | | | | |
| 42 | | | | | |
| 43 | Total Multi-Family | 0 | 0 | | 0 |
| 44 | Average Bill | | | | |
| 45 | | | | | |
| 46 | Flat Rate | | | | |
| 47 | Res. Wastewater Only | 0 | 0 | NA | NA |
| 48 | Com. Wastewater Only | 0 | 0 | NA | NA |
| 49 | Sprinkler Heads | 0 | NA | NA | NA |
| 50 | Reuse | 0 | NA | NA | NA |
| 51 | Total Flat Rate - Other | | 0 | | 0 |
| 52 | | | | | |
| 53 | | | | | |
| 54 | Subtotal | | | | 0 |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Harmony Homes

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.

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Usage in 1,000 gal. | (4) Period 1 Rates | (5) Revenue at Per 1 Rates | (6) Period 2 Rates | (7) Period 2 Billed Rev. | (8) Period 2 Refunds |
|----------|-------------------------|---------------------|----------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|-------------------------|
| 1 | Residential | | | | | | | |
| 2 | 5/8" X 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 3 | 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 4 | 1" | 0 | 0 | NA | NA | NA | NA | NA |
| 5 | 1-1/2" | 0 | 0 | NA | NA | NA | NA | NA |
| 6 | 2" | 0 | 0 | NA | NA | NA | NA | NA |
| 7 | 3" | 0 | 0 | NA | NA | NA | NA | NA |
| 8 | 4" | 0 | 0 | NA | NA | NA | NA | NA |
| 9 | Gallage cap | | NA | | | | | |
| 10 | Capped Usage | | 0 | NA | NA | NA | NA | NA |
| 11 | Usage Above Cap | | 0 | | | | | |
| 12 | | | | | | | | |
| 13 | Total Residential | 0 | 0 | | 0 | | 0 | 0 |
| 14 | Average Bill | | | | | | | |
| 15 | | | | | | | | |
| 16 | Commercial | | | | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 18 | 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 19 | 1" | 0 | 0 | NA | NA | NA | NA | NA |
| 20 | 1-1/2" | 0 | 0 | NA | NA | NA | NA | NA |
| 21 | 2" | 0 | 0 | NA | NA | NA | NA | NA |
| 22 | 3" | 0 | 0 | NA | NA | NA | NA | NA |
| 23 | 4" | 0 | 0 | NA | NA | NA | NA | NA |
| 24 | | | | | | | | |
| 25 | Gallage | | 0 | NA | NA | NA | NA | NA |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | Total Commercial | 0 | 0 | | 0 | | 0 | 0 |
| 29 | Average Bill | | | | | | | |
| 30 | | | | | | | | |
| 31 | Multi-Family | | | | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 33 | 3/4" | 0 | 0 | NA | NA | NA | NA | NA |
| 34 | 1" | 0 | 0 | NA | NA | NA | NA | NA |
| 35 | 1-1/2" | 0 | 0 | NA | NA | NA | NA | NA |
| 36 | 2" | 0 | 0 | NA | NA | NA | NA | NA |
| 37 | 3" | 0 | 0 | NA | NA | NA | NA | NA |
| 38 | 4" | 0 | 0 | NA | NA | NA | NA | NA |
| 39 | | | | | | | | |
| 40 | Gallage | | 0 | NA | NA | NA | NA | NA |
| 41 | | | | | | | | |
| 42 | | | | | | | | |
| 43 | Total Multi-Family | 0 | 0 | | 0 | | 0 | 0 |
| 44 | Average Bill | | | | | | | |
| 45 | | | | | | | | |
| 46 | Flat Rate | | | | | | | |
| 47 | Res. Wastewater Only | 0 | 0 | NA | NA | NA | NA | NA |
| 48 | Coml. Wastewater Only | 0 | 0 | NA | NA | NA | NA | NA |
| 49 | Sprinkler Heads | 0 | NA | NA | NA | NA | NA | NA |
| 50 | Reuse | 0 | NA | NA | NA | NA | NA | NA |
| 51 | Total Flat Rate - Other | | 0 | | 0 | | 0 | 0 |
| 52 | | | | | | | | |
| 53 | | | | | | | | |
| 54 | Subtotal | | | | 0 | | 0 | 0 |

Revenue Schedule at Present and Proposed Rates

Schedule: E-2s
 Page: 4 of 4
 Preparer: G Prettyman

Harmony Homes
Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim)
 Water [] or Sewer [X]

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

| Line No. | (1) Class/Meter Size | (2) Number Bills | (3) Consumption in 1,000 gal. | (4) Period 3 Rates | (5) Period 3 Revenue |
|----------|-------------------------|---------------------|----------------------------------|-----------------------|-------------------------|
| 1 | Residential | | | | |
| 2 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 3 | 3/4" | 0 | 0 | NA | NA |
| 4 | 1" | 0 | 0 | NA | NA |
| 5 | 1-1/2" | 0 | 0 | NA | NA |
| 6 | 2" | 0 | 0 | NA | NA |
| 7 | 3" | 0 | 0 | NA | NA |
| 8 | 4" | 0 | 0 | NA | NA |
| 9 | Gallorage cap | | NA | | |
| 10 | Capped Usage | | 0 | NA | NA |
| 11 | Usage Above Cap | | 0 | | |
| 12 | | | | | |
| 13 | Total Residential | 0 | 0 | | 0 |
| 14 | Average Bill | | | | - |
| 15 | | | | | |
| 16 | Commerical | | | | |
| 17 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 18 | 3/4" | 0 | 0 | NA | NA |
| 19 | 1" | 0 | 0 | NA | NA |
| 20 | 1-1/2" | 0 | 0 | NA | NA |
| 21 | 2" | 0 | 0 | NA | NA |
| 22 | 3" | 0 | 0 | NA | NA |
| 23 | 4" | 0 | 0 | NA | NA |
| 24 | | | | | |
| 25 | Gallorage | | 0 | NA | NA |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total Commercial | 0 | 0 | | 0 |
| 29 | Average Bill | | | | - |
| 30 | | | | | |
| 31 | Multi-Family | | | | |
| 32 | 5/8" X 3/4" | 0 | 0 | NA | NA |
| 33 | 3/4" | 0 | 0 | NA | NA |
| 34 | 1" | 0 | 0 | NA | NA |
| 35 | 1-1/2" | 0 | 0 | NA | NA |
| 36 | 2" | 0 | 0 | NA | NA |
| 37 | 3" | 0 | 0 | NA | NA |
| 38 | 4" | 0 | 0 | NA | NA |
| 39 | | | | | |
| 40 | Gallorage | | 0 | NA | NA |
| 41 | | | | | |
| 42 | | | | | |
| 43 | Total Multi-Family | 0 | 0 | | 0 |
| 44 | Average Bill | | | | - |
| 45 | | | | | |
| 46 | Flat Rate | | | | |
| 47 | Res. Wastewater Only | 0 | 0 | NA | NA |
| 48 | Comr. Wastewater Only | 0 | 0 | NA | NA |
| 49 | Sprinkler Heads | 0 | NA | NA | NA |
| 50 | Reuse | 0 | NA | NA | NA |
| 51 | Total Flat Rate - Other | | | | 0 |
| 52 | | | | | |
| 53 | | | | | |
| 54 | Subtotal | | | | 0 |

Customer Monthly Billing Schedule

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Multi-Family Dwelling | (5) Trailer | (6) Private Fire Protection | (7) Other (Irrigation) | (8) Total |
|----------|-----------------------|--------------------|---------------------------|---------------------------------|----------------|-----------------------------------|------------------------------|--------------|
| 1 | Jan-07 | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 2 | Feb-07 | 56 | 0 | 0 | 0 | 0 | 0 | 56 |
| 3 | Mar-07 | 56 | 0 | 0 | 0 | 0 | 0 | 56 |
| 4 | Apr-07 | 57 | 0 | 0 | 0 | 0 | 0 | 57 |
| 5 | May-07 | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 6 | Jun-07 | 57 | 0 | 0 | 0 | 0 | 0 | 57 |
| 7 | Jul-07 | 55 | 0 | 0 | 0 | 0 | 0 | 55 |
| 8 | Aug-07 | 56 | 0 | 0 | 0 | 0 | 0 | 56 |
| 9 | Sep-07 | 57 | 0 | 0 | 0 | 0 | 0 | 57 |
| 10 | Oct-07 | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 11 | Nov-07 | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 12 | Dec-07 | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 13 | Total Water | 688 | 0 | 0 | 0 | 0 | 0 | 688 |

SEWER

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

WATER

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

SEWER

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

DEPOSITS (REFUNDABLE)

| Class | Meter Size | Water | | Sewer | |
|-------|---------------|------------|----------|--------------|--------------|
| | | Present | Proposed | Present | Proposed |
| 23 | | | | | |
| 24 | not specified | All sizes | - | - | NA |
| 25 | not specified | 5/8 X 3/4" | - | - | NA |
| 26 | not specified | 1" | - | - | NA |
| 27 | not specified | 1.5" | - | - | NA |
| 28 | not specified | Over 2" | - | - | NA |
| 29 | | | | | |
| 30 | Residential | All sizes | - | - | NA |
| 31 | Residential | 5/8 X 3/4" | - | 98.55 | NA |
| 32 | Residential | 1" | - | Two x | NA |
| 33 | Residential | 1.5" | - | Estimated | Two x |
| 34 | Residential | Over 2" | - | Monthly Bill | Estimated |
| 35 | | | | | |
| 36 | General | All sizes | - | Two x est'd | Two x est'd |
| | | | | monthly Bill | monthly Bill |
| 37 | General | 5/8 X 3/4" | - | - | NA |
| 38 | General | 1" | - | - | NA |
| 39 | General | 1.5" | - | - | NA |
| 40 | General | 2" | - | - | NA |
| 41 | General | 4" | - | - | NA |
| 42 | General | 8" | - | - | NA |

Miscellaneous Service Charges

Florida Public Service Commission

Harmony Homes

Schedule: E-4

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of derivation of charges

| Line No. | (1) Description | (2) | (3) Annual Pay | (4) Base | (5) | (6) Hourly Rate | (7) | (8) | (9) |
|----------|--|-----|------------------|-------------------|-----|-----------------|-----|-----|-----|
| 1 | Field Employee | | | | | | | | |
| 2 | Sr. Facility Operator | | 62,491.88 | | | | | | |
| 3 | Utility Tech Coordinator | | 39,832.42 | | | | | | |
| 4 | Utility Tech I | | 26,902.50 | | | | | | |
| 5 | Utility Tech I | | 25,038.91 | | | | | | |
| 6 | Utility Tech I | | 25,681.60 | | | | | | |
| 7 | Utility Tech I | | 17,400.00 | | | | | | |
| 8 | Utility Tech II | | 26,571.48 | | | | | | |
| 9 | Utility Tech II | | 25,601.00 | | | | | | |
| 10 | Utility Tech II | | 26,700.00 | | | | | | |
| 11 | Utility Tech II | | 24,914.00 | Hours/Year | | | | | |
| 12 | Field Employees Average Base | | <u>30,113.38</u> | 2,080 | | <u>14.48</u> | | | |
| 13 | | | | Rate | | | | | |
| 14 | P/R Overhead | | | 30.0% | | 4.34 | | | |
| 15 | Field/Office Overhead | | | 10.0% | | 1.45 | | | |
| 16 | Field Employees Loaded Cost | | | | | <u>20.27</u> | | | |
| 17 | | | | | | | | | |
| 18 | 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 Salary | | <u>38,560.50</u> | 2,080 | | <u>18.54</u> | | | |
| 25 | | | | Rate | | | | | |
| 26 | P/R Overhead | | | 30.0% | | 5.56 | | | |
| 27 | Field/Office Overhead | | | 15.0% | | 2.78 | | | |
| 28 | Office Employees Loaded Cost | | | | | <u>26.88</u> | | | |
| 29 | | | | | | | | | |

30 Calculation of Miscellaneous Service Charges

| Line No. | Description | # Hours | Hourly Rate | Labor Cost | Other Cost | Total Cost | Proposed Fee |
|----------|---|---------|-------------|---------------|-------------|---------------|--------------|
| 31 | | | | | | | |
| 32 | Collect Delinquent Account | | | | | | |
| 33 | (CSR takes average 1 hour to process the delinquent account work.) | | | | | | |
| 34 | Office | 1 | 26.88 | 26.88 | - | <u>26.88</u> | 25.00 |
| 35 | | | | | | | |
| 36 | Connections, Premises Visits / Service Calls in Normal Hours | | | | | | |
| 37 | (Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.) | | | | | | |
| 38 | | | | | | | |
| 39 | Field | 1.5 | 20.27 | 30.40 | - | 30.40 | |
| 40 | Office | 0.75 | 26.88 | 20.16 | - | 20.16 | |
| 41 | Total | | | <u>50.56</u> | - | <u>50.56</u> | 50.00 |
| 42 | | | | | | | |
| 43 | Connections, Premises Visits / Service Calls After Hours | | | | | | |
| 44 | = 1.5 X Connections in Normal Hours above | | | 75.85 | - | <u>75.85</u> | 75.00 |
| 45 | | | | | | | |
| 46 | Reconnect Disconnected Service in Normal Hours | | | | | | |
| 47 | (= Collect Del. Acct + Connections in Normal Hours above) | | | 77.44 | - | <u>77.44</u> | 75.00 |
| 48 | | | | | | | |
| 49 | Reconnect Disconnected Service After Hours | | | | | | |
| 50 | (1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.) | | | | | | |
| 51 | | | | | | | |
| 52 | = 1.5 X Reconnect in Normal Hours above | | | 116.17 | - | 116.17 | |
| 53 | Answering Service Cost | | | | 2.00 | 2.00 | |
| 54 | Total | | | <u>116.17</u> | <u>2.00</u> | <u>118.17</u> | 115.00 |
| 55 | | | | | | | |
| 56 | Customer requested change of mailing address | | | | | | |
| 57 | Office | 0.12 | 26.88 | 3.23 | - | <u>3.23</u> | 3.00 |

Miscellaneous Service Charge Revenue

Florida Public Service Commission

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

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

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

| Line No. | (1) Month/ Year | (2) Initial Connection | (3) Normal Reconnect | (4) Violation Reconnect | (5) Premises Visit | (6) Other Charges | (7) Total |
|--------------|-----------------------|------------------------------|----------------------------|-------------------------------|--------------------------|-------------------------|--------------|
| WATER | | | | | | | |
| 1 | Jan-07 | 15 | 0 | 0 | 0 | 0 | 15 |
| 2 | Feb-07 | 0 | 0 | 0 | 0 | 20 | 20 |
| 3 | Mar-07 | 15 | 0 | 0 | 0 | 0 | 15 |
| 4 | Apr-07 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | May-07 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Jun-07 | 45 | 0 | 0 | 0 | 0 | 45 |
| 7 | Jul-07 | 0 | 30 | 0 | 0 | 0 | 30 |
| 8 | Aug-07 | 15 | 0 | 0 | 0 | 20 | 35 |
| 9 | Sep-07 | 30 | 0 | 0 | 0 | 20 | 50 |
| 10 | Oct-07 | 15 | 30 | 0 | 0 | 0 | 45 |
| 11 | Nov-07 | 15 | 0 | 0 | 0 | 0 | 15 |
| 12 | Dec-07 | 15 | 0 | 0 | 0 | 0 | 15 |
| 13 | | | | | | | |
| 14 | Total Water | 165 | 60 | 0 | 0 | 60 | 285 |
| 15 | Annual Events | 11 | 4 | 0 | 0 | | |
| 16 | | | | | | | |
| 17 | Proposed Rate | 50 | 50 | 75 | 50 | 5 | |
| 18 | Proposed Revenue | 550 | 200 | 0 | 0 | 60 | 810 |
| SEWER | | | | | | | |
| 19 | Jan-07 | NA | NA | NA | NA | NA | NA |
| 20 | Feb-07 | NA | NA | NA | NA | NA | NA |
| 21 | Mar-07 | NA | NA | NA | NA | NA | NA |
| 22 | Apr-07 | NA | NA | NA | NA | NA | NA |
| 23 | May-07 | NA | NA | NA | NA | NA | NA |
| 24 | Jun-07 | NA | NA | NA | NA | NA | NA |
| 25 | Jul-07 | NA | NA | NA | NA | NA | NA |
| 26 | Aug-07 | NA | NA | NA | NA | NA | NA |
| 27 | Sep-07 | NA | NA | NA | NA | NA | NA |
| 28 | Oct-07 | NA | NA | NA | NA | NA | NA |
| 29 | Nov-07 | NA | NA | NA | NA | NA | NA |
| 30 | Dec-07 | NA | NA | NA | NA | NA | NA |
| 31 | | | | | | | |
| 32 | Total Sewer | NA | NA | NA | NA | NA | NA |
| 33 | Annual Events | NA | NA | NA | NA | | |
| 34 | | | | | | | |
| 35 | Proposed Rate | NA | NA | NA | NA | NA | |
| 36 | Proposed Revenue | NA | NA | NA | NA | NA | 0 |

Public Fire Hydrants Schedule

Florida Public Service Commission

Harmony Homes

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water or Sewer

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Harmony Homes**

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

| (1) Line No. | (2) Size | (3) Type | (4) Quantity |
|-----------------|---|-------------|-----------------|
| 1 | Any fire hydrant information is detailed on enclosed system maps | | |

Contracts and Agreements Schedule

Florida Public Service Commission

Harmony Homes

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Harmony Homes
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. | (1) Type Tax or Fee | (2) To Whom Paid | (3) Amount | (4) How collected From Customers | (5) Type Agreement |
|--------------|---------------------------|------------------------------|---------------|-------------------------------------|-----------------------|
| WATER | | | | | |
| 1 | Regulatory Assessment Fee | Florida Public Service Comm. | 1,370 | Included in overall cost of service | None |
| SEWER | | | | | |
| 2 | NA | NA | NA | NA | NA |

Service Availability Charges Schedule

Florida Public Service Commission

Harmony Homes

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: N/A

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

| Line No. |
|-------------|
|-------------|

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Harmony Homes

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

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

See attached Bill Analyses

**Harmony Homes
ENGINEERING SCHEDULES**

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

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

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

| Line No. | Month | (1) Gallons Pumped | (2) Gallons Purchased | (3) Gallons Sold | (4) Other Uses | (5) Unaccounted For Water (1)+(2)-(3)-(4) | (6) % Unaccounted For Water |
|----------|--------------|-----------------------|--------------------------|---------------------|-------------------|---|--------------------------------|
| 1 | Jan-07 | 471 | 0 | 391 | 0 | 80 | |
| 2 | Feb-07 | 352 | 0 | 292 | 0 | 60 | |
| 3 | Mar-07 | 426 | 0 | 353 | 0 | 73 | |
| 4 | Apr-07 | 430 | 0 | 357 | 0 | 73 | |
| 5 | May-07 | 462 | 0 | 324 | 0 | 138 | |
| 6 | Jun-07 | 691 | 0 | 485 | 0 | 206 | |
| 7 | Jul-07 | 464 | 0 | 326 | 0 | 138 | |
| 8 | Aug-07 | 491 | 0 | 345 | 0 | 146 | |
| 9 | Sep-07 | 449 | 0 | 390 | 0 | 59 | |
| 10 | Oct-07 | 568 | 0 | 493 | 0 | 75 | |
| 11 | Nov-07 | 381 | 0 | 331 | 0 | 50 | |
| 12 | Dec-07 | 380 | 0 | 330 | 0 | 50 | |
| 13 | TOTAL | 5,564 | 0 | 4,415 | 0 | 1,149 | 20.7% |

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

Florida Public Service Commission

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

Schedule: F-2
 Page: 1 of 1
 Preparer: J Lihvarcik

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

| Line No. | Month 2005 | (1) | (2) | (3) | (4) | (5) | (6) |
|----------|--------------|----------|----------|----------|----------|-------------------|-------------------------------|
| | | STP#1 | (Name) | (Name) | (Name) | Total Plant Flows | Total Purch. Sewage Treatment |
| 1 | Jan | NA | NA | NA | NA | 0 | NA |
| 2 | Feb | NA | NA | NA | NA | 0 | NA |
| 3 | Mar | NA | NA | NA | NA | 0 | NA |
| 4 | Apr | NA | NA | NA | NA | 0 | NA |
| 5 | May | NA | NA | NA | NA | 0 | NA |
| 6 | Jun | NA | NA | NA | NA | 0 | NA |
| 7 | Jul | NA | NA | NA | NA | 0 | NA |
| 8 | Aug | NA | NA | NA | NA | 0 | NA |
| 9 | Sep | NA | NA | NA | NA | 0 | NA |
| 10 | Oct | NA | NA | NA | NA | 0 | NA |
| 11 | Nov | NA | NA | NA | NA | 0 | NA |
| 12 | Dec | NA | NA | NA | NA | 0 | NA |
| 13 | Total | 0 | 0 | 0 | 0 | 0 | 0 |

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3
 Page: 1 of 1
 Preparer: J Lihvarcik

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

| Line No. | Description | Date | GPD |
|------------------------|--|----------|-----------------|
| Inter-Connected | | | |
| 1 | Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | 216,000 |
| 2 | Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day. | 05/09/07 | 22,900 |
| 3 | Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days. | Day | |
| | | 1 | 05/09/07 22,900 |
| | | 2 | 05/06/07 18,250 |
| | | 3 | 05/07/07 18,250 |
| | | 4 | 05/30/07 17,800 |
| | | 5 | 05/02/07 17,300 |
| | | | Average 18,900 |
| 4 | Average Daily Flow | | 15,245 |
| 5 | Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. | | 0 |

Sewer Treatment Plant Data

Florida Public Service Commission

Harmony Homes**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule: F-5
Page: 1 of 1
Preparer: J Guastella

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------------|---------|---------------|-------------------------|------------------------------------|--|--|------------------------------|--------------|---------------------------|---------------------------|-------------------------------|------------------------------|------------------------|------|
| WELLS, Interim | | | | | | | | | | | | | | |
| Line No. | Storage | Max Day (GPM) | Peak Hour, MD X 2 (GPM) | Excess Unaccounted for Water (GPM) | MD less Excess Unaccounted for Water (GPM) | PH less Excess Unaccounted for Water (GPM) | Interim Margin Reserve Ratio | Demand (GPM) | Maximum Supply Well (GPM) | Total Well Capacity (GPM) | Remaining Well Capacity (GPM) | Wells Interim U&U Calculated | Wells Interim U&U Used | |
| 1 | no | 15.90 | 31.81 | 1.13 | - | 30.68 | 1.02 | 31.17 | 150 | 150 | - | n/a | 100.00% | |

WELLS, Permanent

| Line No. | Storage | Multiple Wells | Max Day (GPM) | Margin Reserve Ratio | Excess Unaccounted for Water (GPM) | Fire Flow (GPM) | Peak Hour Demand for Systems with No Storage (GPM) | Max Day Demand for Systems with Storage (GPD) | Maximum Supply Well (GPM) | Total Well Capacity (GPM) | Firm Reliable Capacity for Systems with No Storage (GPM) | Firm Reliable Capacity for Systems with Storage (GPD) | Wells Permanent U&U Calculated | Wells Permanent U&U Used * |
|----------|---------|----------------|---------------|----------------------|------------------------------------|-----------------|--|---|---------------------------|---------------------------|--|---|--------------------------------|----------------------------|
| 2 | | | | | | | | | | | | | | |
| 3 | no | no | 15.90 | 1.02 | 1.13 | - | 31.19 | - | 150 | 150 | - | - | 0.00% | 100.00% |
| 4 | | | | | | | | | | | | | | |

5 * This system has a single well and is therefore 100% Used and Useful.

STORAGE

| Line No. | Average 5 Max Day Demand | Peak Hour A5MDD X 2 | Reliable Storage | Interim Storage U&U Calculated | Interim Storage U&U Used | Bottom Drain | Max Day (GPD) | Margin Reserve Ratio | Excess Unaccounted for Water (GPD) | Fire Flow (GPD) | Peak Day Demand (GPD) | Usable Storage (Gal.) | Permanent Storage U&U Calculated | Permanent Storage U&U Used |
|----------|--------------------------|---------------------|------------------|--------------------------------|--------------------------|--------------|---------------|----------------------|------------------------------------|-----------------|-----------------------|-----------------------|----------------------------------|----------------------------|
| 6 | 18,900 | 37,800 | - | na | 100.00% | - | 22,900 | 1.02 | 1,624 | - | 21,646 | - | na | 100.00% |

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|----------------------------|---------------|------|------------------|----------------------|-------------------------------------|----------------------|--------------------------|--------------------|------|------|
| Line No. | Average Daily Demand (GPD) | Treated (GPD) | I&I% | Excess I&I (GPD) | Margin Reserve Ratio | Adjusted Average Daily Demand (GPD) | Plant Capacity (GPD) | Treatment U&U Calculated | Treatment U&U Used | | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | NA | | | | | |

Inflow and Infiltration Calculations

| | 8" Gravity Sewer Ft | 8" Gravity Sewer Inch Ft | 6" Gravity Sewer | 6" Gravity Sewer Inch Ft | Total Inch Ft | Total Inch Miles | Daily Allowance - 500 GPD / In Mile | Annual Acceptable Infiltration | Inflow @ 10% of Water Sold | Acceptable I&I | Gallons Sold - Sewer Customers |
|---|-------------------------------|--------------------------|----------------------------------|----------------------------|--------------------------------------|---------------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|
| 3 | | | | | | | | | | | |
| 4 | Residential % of Gallons Sold | Residential Water Sold | Residential Estimated Return 80% | General Service Water Sold | General Service Estimated Return 96% | Acceptable Amount of Wastewater | Acceptable Wastewater and I&I | Treated Gal | Total Excess I&I | % of Excess I&I Calculated | % of Excess I&I Used |
| 5 | | | | | | | | | | | |

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

Florida Public Service Commission

**Harmony Homes
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

| Line No. | (1) ERCs 2012* | (2) Lots Fronting Mains | (3) U&U as Calculated | (4) Interim U&U Used | (5) Permanent U&U Used |
|--------------|----------------------|-------------------------------|-----------------------------|----------------------------|------------------------------|
| Water | | | | | |
| 1 | 61.7 | 63 | na | 100.00% | 100.00% |

Sewer
2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

| Line No. | (1) Year | (2) Average Meters | (3) Average ERCs | (4) Trend | (5) Increase |
|--------------|-------------|-----------------------|---------------------|--------------|-------------------------|
| WATER | | | | | |
| 1 | 2003 | 64.0 | 64.0 | 63.8 | |
| 2 | 2004 | 64.0 | 64.0 | 64.1 | |
| 3 | 2005 | 64.0 | 64.0 | 64.3 | |
| 4 | 2006 | 64.5 | 64.5 | 64.6 | |
| 5 | 2007 | 65.0 | 65.0 | 64.8 | |
| 6 | 2008 | | | 65.1 | 0.39% |
| 7 | 2009 | | | 65.3 | 0.38% |
| 8 | 2010 | | | 65.6 | 0.38% |
| 9 | 2011 | | | 65.8 | 0.38% |
| 10 | 2012 | | | 66.1 | 0.38% 5 yrs beyond 2007 |

X Coefficient(s) 0.250

SEWER

| | | | | | |
|----|------|----|----|----|----------------------|
| 11 | 2003 | NA | NA | NA | |
| 12 | 2004 | NA | NA | NA | |
| 13 | 2005 | NA | NA | NA | |
| 14 | 2006 | NA | NA | NA | |
| 15 | 2007 | NA | NA | NA | |
| 16 | 2008 | | | NA | NA |
| 17 | 2009 | | | NA | NA |
| 18 | 2010 | | | NA | NA |
| 19 | 2011 | | | NA | NA |
| 20 | 2012 | | | NA | NA 5 yrs beyond 2005 |

X Coefficient(s) NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Harmony Homes

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

| Line No. | (1) | (2) SFR Customers | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-------------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
| | Year | Beginning | Ending | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1 | 2003 | 58 | 58 | 58.0 | 4,431 | 76.397 | 4,431 | 58.0 | |
| 2 | 2004 | 58 | 60 | 59.0 | 4,923 | 83.441 | 4,923 | 59.0 | 1.72% |
| 3 | 2005 | 60 | 57 | 58.5 | 4,374 | 74.769 | 4,374 | 58.5 | -0.85% |
| 4 | 2006 | 57 | 61 | 59.0 | 5,269 | 89.305 | 5,269 | 59.0 | 0.85% |
| 5 | 2007 | 61 | 59 | 60.0 | 4,823 | 80.377 | 4,823 | 60.0 | 1.69% |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | 0.85% |

Equivalent Residential Connections - Sewer

Florida Public Service Commission

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

Schedule: F-10
 Page: 1 of 1
 Preparer: J Guastella

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

| Line No. | (1) | (2) SFR Customers | | (4) | (5) | (6) | (7) | (8) | (9) |
|---|------|-------------------|--------|---------|---------------------|---------------------|-----------------------|--------------------|------------------------|
| | Year | Beginning | Ending | Average | SFR Gallons Treated | Gallons/SFR (5)/(4) | Total Gallons Treated | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1 | 2003 | NA | NA | NA | NA | NA | NA | NA | |
| 2 | 2004 | NA | NA | NA | NA | NA | NA | NA | NA |
| 3 | 2005 | NA | NA | NA | NA | NA | NA | NA | NA |
| 4 | 2006 | NA | NA | NA | NA | NA | NA | NA | NA |
| 5 | 2007 | NA | NA | NA | NA | NA | NA | NA | NA |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | NA |

Harmony Homes
INTERIM RATE SCHEDULES
Revision 1

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

Rate Schedule - Interim Rates

Florida Public Service Commission

Harmony Homes

Schedule: G-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|------------------------|---------------|-------------------------|-----------------------|-------------------------|---------------|-------------------------|-----------------------|
| | Class/Meter Size | Present Rates | Unlimited Interim Rates | Limited Interim Rates | Class/Meter Size | Present Rates | Unlimited Interim Rates | Limited Interim Rates |
| | WATER | | 49.9% | 5.1% | SEWER | | NA | NA |
| 1 | Residential | | | | Residential | | | |
| 2 | 5/8" X 3/4" | 21.02 | 31.51 | 22.10 | All Meter Sizes | NA | NA | NA |
| 3 | 3/4" | 31.54 | 47.27 | 33.16 | 3/4" | NA | NA | NA |
| 4 | 1" | 52.58 | 78.81 | 55.28 | 1" | NA | NA | NA |
| 5 | 1-1/2" | 105.13 | 157.58 | 110.53 | 1-1/2" | NA | NA | NA |
| 6 | 2" | 168.23 | 252.16 | 176.87 | 2" | NA | NA | NA |
| 7 | 3" | 336.44 | 504.28 | 353.73 | 3" | NA | NA | NA |
| 8 | 4" | 525.69 | 787.95 | 552.70 | 4" | NA | NA | NA |
| 9 | 6" | 1,051.38 | 1,575.90 | 1,105.41 | 6" | NA | NA | NA |
| 10 | 8" | 1,682.21 | 2,521.44 | 1,768.65 | 8" | NA | NA | NA |
| 11 | 10" | 2,418.77 | 3,625.46 | 2,543.06 | 10" | NA | NA | NA |
| 12 | Gallorage, Block 1 | 3.58 | 5.37 | 3.76 | Gallorage cap (gallons) | NA | NA | NA |
| 13 | Block 2 | 3.58 | 5.37 | 3.76 | Gallorage charge | NA | NA | NA |
| 14 | Block 3 | 3.58 | 5.37 | 3.76 | | | | |
| 15 | General Service | | | | General Service | | | |
| 16 | 5/8" X 3/4" | 21.02 | 31.51 | 22.10 | 5/8" X 3/4" | NA | NA | NA |
| 17 | 3/4" | 31.54 | 47.27 | 33.16 | 3/4" | NA | NA | NA |
| 18 | 1" | 52.58 | 78.81 | 55.28 | 1" | NA | NA | NA |
| 19 | 1-1/2" | 105.13 | 157.58 | 110.53 | 1-1/2" | NA | NA | NA |
| 20 | 2" | 168.23 | 252.16 | 176.87 | 2" | NA | NA | NA |
| 21 | 3" | 336.44 | 504.28 | 353.73 | 3" | NA | NA | NA |
| 22 | 4" | 525.69 | 787.95 | 552.70 | 4" | NA | NA | NA |
| 23 | 6" | 1,051.38 | 1,575.90 | 1,105.41 | 6" | NA | NA | NA |
| 24 | 8" | 1,682.21 | 2,521.44 | 1,768.65 | 8" | NA | NA | NA |
| 25 | 10" | 2,418.77 | 3,625.46 | 2,543.06 | 10" | NA | NA | NA |
| 26 | Gallorage charge | 3.58 | 5.37 | 3.76 | Gallorage charge | NA | NA | NA |
| 27 | Fire Protection | | | | Flat Rate | | | |
| 28 | 2" | 14.02 | 21.01 | 14.74 | Res. Wastewater Only | NA | NA | NA |
| 29 | 3" | 28.03 | 42.01 | 29.47 | Cmrl. Wastewater Only | NA | NA | NA |
| 30 | 4" | 43.83 | 65.70 | 46.08 | Sprinkler Heads | NA | NA | NA |
| 31 | 6" | 87.60 | 131.30 | 92.10 | Reuse | NA | NA | NA |
| 32 | 8" | 140.19 | 210.13 | 147.39 | | | | |
| 33 | 10" | 201.51 | 302.04 | 211.87 | | | | |

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

| Line No. | (1) Description | (2) Adjusted Average Balance | (3) Adjustments for Non-U&U | (4) Adjustments Last Rate Case | (5) Interim Rate Base | (6) Supporting Schedule(s) |
|--------------|---|---------------------------------------|--------------------------------------|---|--------------------------------|----------------------------------|
| WATER | | | | | | |
| 1 | Utility Plant in Service | 85,652 | 0 | 0 | 85,652 | A-5 |
| 2 | Utility Land & Land Rights | 764 | | 0 | 764 | A-5 |
| 3 | Construction Work in Progress | 0 | | 0 | 0 | A-1 |
| 4 | Less: Accumulated Depreciation | (25,021) | 0 | 0 | (25,021) | A-9 |
| 5 | Less: CIAC | (528) | 0 | 0 | (528) | A-12 |
| 6 | Accumulated Amortization of CIAC | 341 | 0 | 0 | 341 | A-14 |
| 7 | Acquisition Adjustments | 0 | | 0 | 0 | |
| 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 | 8,020 | | 0 | 8,020 | A-1 |
| 11 | Total Rate Base | <u>69,227</u> | <u>0</u> | <u>0</u> | <u>69,227</u> | |
| SEWER | | | | | | |
| 12 | Utility Plant in Service | NA | NA | 0 | 0 | A-6 |
| 13 | Utility Land & Land Rights | NA | | 0 | 0 | A-6 |
| 14 | Construction Work in Progress | NA | | 0 | 0 | A-2 |
| 15 | Less: Accumulated Depreciation | NA | NA | 0 | 0 | A-10 |
| 16 | Less: CIAC | NA | NA | 0 | 0 | A-12 |
| 17 | Accumulated Amortization of CIAC | NA | NA | 0 | 0 | A-14 |
| 18 | Less: Accum. Amort. of Acq. Adjustments | NA | | 0 | 0 | A-2 |
| 19 | Less: Advances For Construction | NA | | 0 | 0 | A-2 |
| 20 | Working Capital Allowance | NA | | 0 | 0 | A-2 |
| 21 | Total Rate Base | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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

| Line No. | (1) Description | (2) Interim Water | (3) Interim Sewer |
|----------|--|-------------------------|-------------------------|
| 1 | USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES | | |
| 2 | | | |
| 3 | Utility Plant in Service | 0 | NA |
| 4 | For Water details see schedules A-5, F-5, and F-7 | | |
| 5 | For Sewer details see schedules A-6, F-6, and F-7 | | |
| 6 | | | |
| 7 | Accumulated Depreciation | 0 | NA |
| 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 | 0 | 0 |

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|------------------|----------------------------|-----------------------|----------------------------------|----------------------|
| Line No. Description | Utility Adjusted Test Year | Adjustments for Non-U&U | Utility Interim Adjustments | Adjusted Interim Test Year | Interim Increase | Requested Interim Revenues | Standalone % Increase | FWS Consol. Unlimited % Increase | Supporting Schedules |
| Water | | | | | | | | | |
| 1 Water Sales Revenues | 29,932 | | 0 | 29,932 | 14,661 | 44,593 | 48.98% | 49.9% | E-2w |
| 2 Other Revenues | 285 | | 0 | 285 | 0 | 285 | | | E-2w |
| 3 OPERATING REVENUES | 30,217 | 0 | 0 | 30,217 | 14,661 | 44,878 | | | |
| 4 Operation & Maintenance | 29,022 | | 0 | 29,022 | 217 | 29,238 | | | B-5 |
| 5 Depreciation, net of CIAC Amort. | 3,410 | 0 | 0 | 3,410 | | 3,410 | | | B-13 |
| 6 Amortization | 348 | | 0 | 348 | | 348 | | | |
| 7 Taxes Other Than Income | 2,220 | 1,395 | 0 | 3,615 | 659 | 4,275 | | | B-15 |
| 8 Provision for Income Taxes | (2,905) | | 0 | (2,905) | 5,318 | 2,412 | | | C-1 |
| 9 OPERATING EXPENSES | 32,094 | 1,395 | 0 | 33,490 | 6,193 | 39,683 | | | |
| 10 NET OPERATING INCOME | (1,878) | (1,395) | 0 | (3,273) | 8,467 | 5,194 | | | |
| 11 RATE BASE | 69,227 | | | 69,227 | | 69,227 | | | A-1 |
| 12 RATE OF RETURN | -2.71% | | | -4.73% | | 7.50% | | | |
| Sewer | | | | | | | | | |
| 13 Sewer Sales Revenues | NA | | 0 | 0 | 0 | 0 | 0.00% | NA | E-2s |
| 14 Other Revenues | NA | | 0 | 0 | 0 | 0 | | | E-2s |
| 15 OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 16 Operation & Maintenance | NA | | 0 | 0 | 0 | 0 | | | B-6 |
| 17 Depreciation, net of CIAC Amort. | NA | NA | 0 | NA | | 0 | | | B-14 |
| 18 Amortization | NA | | 0 | 0 | | 0 | | | |
| 19 Taxes Other Than Income | NA | NA | 0 | NA | 0 | 0 | | | B-15 |
| 20 Provision for Income Taxes | NA | | 0 | 0 | 0 | 0 | | | C-1 |
| 21 OPERATING EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 22 NET OPERATING INCOME | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 23 RATE BASE | NA | | | 0 | | 0 | | | A-2 |
| 24 RATE OF RETURN | NA | | | NA | | NA | | | |

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Harmony Homes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

| Line No. | (1) Description | (2) Interim Water | (3) Interim Sewer |
|---|--|-------------------------|-------------------------|
| USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR | | | |
| 1 | Depreciation Expense for Interim Rate purposes | 0 | NA |
| 2 | For Water details see schedules B-13, F-5, and F-7 | | |
| 3 | For Sewer details see schedules B-14, F-6, and F-7 | | |
| 4 | | | |
| 5 | Property Taxes for Interim Rate purposes | 1,395 | NA |
| 6 | For details see schedule B-15 | | |
| UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS | | | |
| 7 | NET OPERATING REVENUE | | |
| 8 | Required Revenue Adjustment | 14,661 | 0 |
| 9 | | | |
| 10 | OPERATIONS & MAINTENANCE | | |
| 11 | Impact of Revenue Increase on Bad Debt Expense | 217 | 0 |
| 12 | | | |
| 13 | TAXES OTHER THAN INCOME TAX | | |
| 14 | RAF on Revenue Adjustment @ 4.50% | 660 | 0 |
| 15 | | | |
| 16 | INCOME TAX ADJUSTMENT | | |
| 17 | Rate Year Revenue at Present Rates | 30,217 | 0 |
| 18 | Plus Required Revenue Adjustment | 14,661 | 0 |
| 19 | Rate Year Revenue at Proposed Rates | 44,878 | 0 |
| 20 | | | |
| 21 | Less Operating Expenses Before Income Taxes | (37,271) | 0 |
| 22 | Less Interest Expense | (1,353) | 0 |
| 23 | Taxable Income | 6,254 | 0 |
| 24 | Income Tax at Composite Rate of 38.58% | 2,412 | 0 |
| 25 | Less Income Tax at Present Rates | 2,905 | 0 |
| 26 | | | |
| 27 | Income Tax Adjustment | 5,318 | 0 |

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
|--------------|-----------------------------------|-----------------------------------|----------------|-----------|--------------------|--------------|----------------------|
| Line No. | Class of Capital | Reconciled To Requested Rate Base | Ratio | Cost Rate | Weighted Cost Rate | Cost | Supporting Schedules |
| WATER | | | | | | | |
| 1 | Long-Term Debt | 25,131 | 36.30% | 5.10% | 1.85% | 1,282 | 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 | 41,541 | 60.01% | 9.25% | 5.55% | 3,841 | D-2 |
| 5 | Customer Deposits | 1,177 | 1.70% | 6.00% | 0.10% | 71 | D-2 |
| 6 | Accumulated Deferred Income Taxes | 1,379 | 1.99% | 0.00% | 0.00% | 0 | D-2 |
| 7 | Total | <u>69,227</u> | <u>100.00%</u> | | <u>7.50%</u> | <u>5,194</u> | |
| SEWER | | | | | | | |
| 8 | Long-Term Debt | 0 | 0.00% | 5.10% | 0.00% | 0 | 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 | 0 | 0.00% | 9.25% | 0.00% | 0 | D-2 |
| 12 | Customer Deposits | 0 | 0.00% | 6.00% | 0.00% | 0 | D-2 |
| 13 | Accumulated Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | 0 | D-2 |
| 14 | Total | <u>0</u> | <u>0.00%</u> | | <u>0.00%</u> | <u>0</u> | |

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